

U.S. NUCLEAR REGULATORY COMMISSION

DIRECTIVE TRANSMITTAL

TN: DT-97-13

To: NRC Management Directives Custodians

Subject: Transmittal of Management Directive 4.2, "Administrative Control of Funds"

Purpose: Directive and Handbook 4.2 were revised in their entirety to reflect changes resulting from the recent NRC reorganization and the Office of Management and Budget (OMB) approval of NRC's revised regulation for the administration control of funds on July 1, 1994. The revised regulation reduces the number of NRC allottees from 13 to 1 and NRC allotments to 2; therefore, NRC's risk of violating the Antideficiency Act is significantly reduced. Additional revisions were made to reflect current NRC policies and procedures. In particular, Part VI of the handbook now includes a funds control policy on advance payments and the use of BankCards. Part VII was revised to add a section that discusses the reduction of unexpended obligations for commercial contracts, orders for DOE work, interagency agreements, temporary duty travel, training requests, and purchase orders. Part VIII was revised to include requirements for information access authorization programs, nonexpenditure transfers, and full-cost recovery associated with reimbursable agreements for NRC to perform work that is not a part of its mission. Further, Part X, "Financial Management," was added to the handbook to focus on NRC's six "Principles of Good Financial Management" and the methods used for managing the NRC's financial resources. The directive and handbook continue to specify policies to be followed to maintain proper control over available funds and to provide an overview of the Federal laws and policies that are the basis for funds control operating standards and components of the Federal financial management process involved in the administrative control of funds.

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OFFICE OF ADMINISTRATION

Administrative Control of Funds

Directive 4.2

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U. S. Nuclear Regulatory Commission

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OCFO

Administrative Control of Funds Directive 4.2

Policy (4.2-01)

It is the policy of the U.S. Nuclear Regulatory Commission that agency systems for budget execution and the administrative control of funds conform to the policies, procedures, and standards specified in this directive and handbook, in compliance with the requirements of Office of Management and Budget (OMB) Circular A-34, "Instructions on Budget Execution"; the Antideficiency Act (31 U.S.C. 1341 et seq.); the Impoundment Control Act of 1974; and the Chief Financial Officers Act of 1990.

Objectives (4.2-02)

- To maintain financial control over the allotment, allocation, and obligation of appropriated and apportioned funds to ensure compliance with applicable Federal laws, policies, and practices. (021)
- To ensure that budgetary resources are best utilized to support program requirements to accomplish the agency's mission. (022)

Organizational Responsibilities and Delegations of Authority (4.2-03)

The Chairman (031)

- Prescribes a system for the administrative control of funds available to the NRC consistent with accounting procedures prescribed under law. (a)

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The Chairman
(031) (continued)

- Recommends to the other Commissioners significant changes to the programs and resources described in the NRC budget during the implementation of the plan based on proposals received from the Executive Council (i.e., the Executive Director for Operations, the Chief Financial Officer, and the Chief Information Officer). (b)

Commission
(032)

- Approves changes to the goals, planning assumptions, program objectives, program guidance, activities, and resources of the NRC budget during the annual update cycle. (a)
- Approves significant changes to the programs and resources described in the NRC budget during the implementation of the plan. (b)

Executive Council
(033)

- Provides recommendations to the Chairman regarding significant changes to the programs and resources described in the NRC budget as appropriate, during the implementation of the plan. (a)
- Controls the use of agency full-time equivalent (FTE) staff during budget execution. (b)

Chief Financial Officer (CFO)
(034)

- Performs the functions of the agency CFO as specified in the Chief Financial Officers Act of 1990 and in the OMB-approved Organization and Functions of the Chief Financial Officer of the U.S. Nuclear Regulatory Commission, dated April 12, 1991. (a)
- Discharges all financial management activities and functions, including responsibility for the administrative control of NRC's funds. (b)
- Establishes policies and procedures for NRC budget execution and the administrative control of funds during the implementation of the approved NRC budget. (c)

Chief Financial Officer (CFO)
(034) (continued)

- Maintains financial controls over the allotment and obligation of appropriated and apportioned funds to ensure compliance with applicable laws, policies, and practices. (d)
- Provides policy advice on the qualifications, recruitment, performance, training, and retention of all agency financial management personnel. Reviews and concurs in position descriptions and skill requirements for allowance holder financial management positions. Advises office directors and regional administrators regarding the selection of financial managers. Provides input to allowance holders in the annual performance assessment of their financial managers. (e)
- Grants waivers for recovery of less than full cost under reimbursable agreements. (f)
- Monitors the financial execution of the budget of the agency and prepares timely performance reports for the Chairman and the Executive Council. (g)
- Approves and submits requests to OMB for apportionment and reapportionment of appropriated funds available to the NRC. (h)
- Issues allotments for the amounts apportioned by OMB or otherwise authorized by law to the Director, Division of Budget and Analysis. (i)
- Investigates possible Antideficiency Act violations as well as violations of agency limitations that are not violations of the act. (j)
- Advises the Chairman and other agency officials on the financial implications of proposed courses of action. (k)
- Submits quarterly base table reports and reprogramming requests to the appropriate congressional oversight committees. (l)
- Maintains oversight of the financial management aspects of FTE utilization. (m)
- In consultation with the Office of the General Counsel, makes determinations regarding the proper use of appropriated funds. (n)

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**Director, Office of Human
Resources (HR)
(035)**

- In accordance with the initial FTE allocations provided by the Director, DBA, issues current fiscal year ceiling allocations for FTE staff resources to all NRC offices and regions in accordance with Management Directive 10.38, "Position Management and Employment Ceilings." (a)
- Reviews proposed changes to current fiscal year FTE ceiling allocations in coordination with the appropriate NRC offices and regions; and with CFO approval, issues ceiling adjustments. (b)

**Director, Division of Budget and
Analysis (DBA)
(036)**

- Administers the NRC budget execution and resource management process. (a)
- Prepares requests to OMB for apportionment of funds. (b)
- Executes all allottee responsibilities as delineated in Handbook 4.2. (c)
- Assumes supervisory authority and fiduciary responsibility for allotments issued, including the legal responsibility in accordance with the provisions of the Antideficiency Act (31 U.S.C. 1341, 1514, 1517) to ensure that allotment limitations are not exceeded. (d)
- Delegates authority to and rescinds authority from agency allowance holders. (e)
- Issues all agency financial plans and allowances consistent with the approved NRC budget, NRC allotments, and applicable authorization and appropriation acts. (f)
- Reviews financial plan and allowance change requests submitted by the NRC allowance holders to assess the effects of such requests on the approved NRC budget and the reprogramming thresholds specified by Congress; approves change requests up to those thresholds (see Handbook 4.2, Part V); and refers other proposed changes to the CFO along with appropriate recommendations for action. (g)

**Director, Division of Budget and
Analysis (DBA)**
(036) (continued)

- Initiates reprogramming requests to Congress. (h)
- Approves in advance agreements under which the agency is to perform reimbursable work for others or receive non-expenditure transfers of funds from other Federal agencies. (i)
- In accordance with the approved NRC budget, provides HR with initial FTE allocations for NRC offices and regions. (j)

**Director, Division of Accounting and
Finance (DAF)**
(037)

- Maintains the agency accounting system for the administrative control of funds. (a)
- Accounts for and reports on the status of NRC funds. (b)

**Office Directors and
Regional Administrators**
(038)

- Accomplish the goals, objectives, and guidance in the approved NRC budget, in accordance with current financial plans, allowances, and FTE allocations. (a)
- Evaluate mandated program and budget adjustments, policy changes, new legislation, workload changes, and other needs for programmatic shifts; and advise the Commission (for those offices reporting to the Commission), or the EDO (for those offices reporting to the EDO) and the CFO of any substantive changes that are required in the NRC budget. (b)

**Allowance Holders (those agency
officials delegated authority by the
Director, DBA, to receive allowances)**
(039)

- Assume supervisory authority and fiduciary responsibilities for financial plans and allowances issued to them, including the responsibility to ensure that allowance limitations are not exceeded. (a)

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Allowance Holders (those agency officials delegated authority by the Director, DBA, to receive allowances)
(039) (continued)

- Execute all allowance holder responsibilities as delineated in Handbook 4.2. (b)

Applicability
(4.2-04)

The policy and guidance in this directive and handbook apply to all NRC employees.

Handbook
(4.2-05)

Handbook 4.2 provides procedures and practices to be followed in the agency's budget execution and administrative control of funds during the implementation of the approved NRC budget. Any question regarding policy interpretation or the proper treatment for items not specifically addressed in this directive or handbook should be referred to the Director, DBA.

Reports
(4.2-06)

The Chairman reports violations of the Antideficiency Act to the President and the Congress. (061)

The CFO reports deferrals and rescissions to OMB in accordance with the requirements of OMB Circular A-34 and the Impoundment Control Act of 1974. (062)

The CFO submits base table reports identifying reprogramming of agency budgetary resources to the applicable congressional oversight committees. (063)

The CFO submits periodic reports on budget execution to the Chairman and the Executive Council. (064)

References

(4.2-07)

Antideficiency Act (31 U.S.C. 1341-42, 1349-51, and 1511-19).

"Application of Appropriations" (31 U.S.C. 1301).

Chief Financial Officers Act of 1990, Pub. L. No. 101-576 (31 U.S.C. 501-506, 901-903, 3512(a), 3515, 3521(e)-(h), and 9105-9106).

Economy Act (31 U.S.C. 1535).

Federal Acquisition Regulations (48 CFR Chapter 1).

Federal Managers' Financial Integrity Act of 1982 (31 U.S.C. 3512).

Federal Property and Administrative Services Act of 1949 (40 U.S.C. 486).

General Accounting Office, *Policy and Procedures Manual for Guidance of Federal Agencies*, Title 7, "Fiscal Guidance."

---, *Principles of Federal Appropriations Law*, Second Edition.

Impoundment Control Act of 1974, Pub. L. 93-344, Title X (2 U.S.C. 681-8).

Intergovernmental Personnel Act (5 U.S.C. 3371-3376).

NRC Announcement No. 106, Senior Management Organization and Personnel Changes, December 3, 1996.

NRC Management Directive 4.1, "Accounting Policy and Practices."

--- 4.4, "Management Controls."

--- 4.5, "Shutdown Plan for Periods of Lapsed Appropriations."

--- 5.4, "Official Representation Expenses."

--- 9.17, "Organization and Functions, Office of the EDO."

--- 10.1, "Appointments, General Employment Issues, Details, and Position Changes."

--- 10.2, "Staffing Assistance for International Organizations."

References

(4.2-07) (continued)

- 10.3, "Intergovernmental Personnel Assistance."
- 10.38, "Position Management."
- 10.44, "Relocation Bonus Program."
- 10.72, "Incentive Awards."
- 11.1, "NRC Acquisition of Supplies and Services."
- 11.7, "NRC Procedures for Placement and Monitoring of Work With the U.S. Department of Energy (DOE)."
- 14.1, "Official Temporary Duty Travel."
- NRC document, "Organization and Functions of the Chief Financial Officer of the U.S. Nuclear Regulatory Commission," April 12, 1991.
- NRC document, "U.S. NRC Regulation for the Administrative Control of Funds," approved July 1, 1994.
- Nuclear Waste Policy Act of 1982, as amended (42 U.S.C. 10222).
- Office of Management and Budget, Circular A-11, "Preparation and Submission of Budget Estimates" (revised annually).
- , Circular A-34, "Instructions on Budget Execution," December 1995.
- Supplemental Appropriations Act of 1955, Section 1311, (31 U.S.C. 1501(a), 1502(a)).

Administrative Control of Funds

Handbook 4.2

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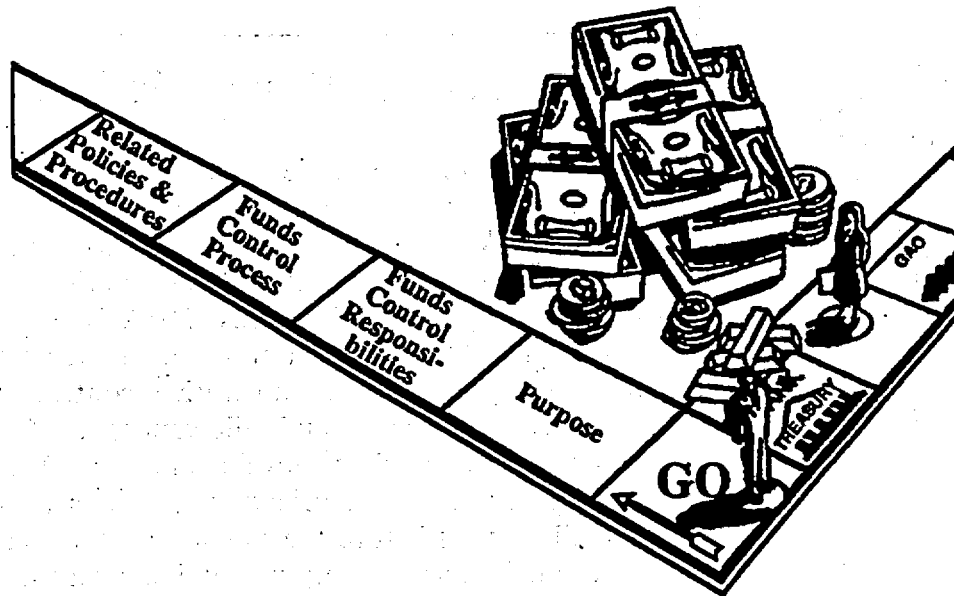
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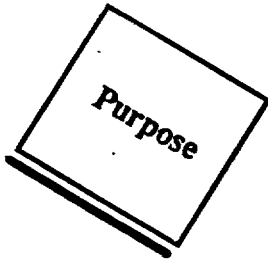
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Introduction



Overview (A)

This introduction to Handbook 4.2 includes a purpose statement for the handbook and a summary of responsibilities for the administrative control of funds. It presents an overview of the NRC funds control process and a reference table synopsis of other NRC policies and procedures related to funds control.



Purpose (B)

This handbook specifies policies and procedures to be followed to maintain proper control over available funds during budget execution and for certifying funds availability before obligation. In addition, it provides an overview of the Federal laws and policies that are the basis for funds control operating standards and the components of the Federal financial management process involved in administrative control of funds. Issues not addressed in this handbook should be referred to the Director, Division of Budget and Analysis (DBA) or the Chief, Funds Control Branch, DBA, for resolution. NRC accounting policy can be found in MD 4.1, "Accounting Policy and Practices," and the "OC Accounting Policy Manual."



Funds Control Responsibilities (C)

The Office of the Chief Financial Officer (OCFO) is responsible for the overall control of funds during budget execution. Within that office, the Division of Accounting and Finance (DAF) is responsible for accounting and reporting on the status of the NRC's funds. DBA is responsible for the NRC's budget formulation and budget execution policies and procedures, and the administrative control of funds. DBA issues financial plans and allowances of funds to agency managers designated as allowance holders. Allowance holders are responsible for certification of funds availability within their allowances before the execution of an action to obligate funds and for maintaining the detailed procedures necessary to implement the policies and procedures provided in this directive. In accordance with this directive, these functions may be redelegated to designated staff (see Part IV of this handbook for more details).

The NRC Funds Control Process (D)



The general flow of activities during the NRC funds control process is shown in Exhibit I-1. (See the Glossary of this handbook for definition of terms.) After an appropriation is enacted by Congress, OCFO requests an apportionment of funds from the Office of Management and Budget (OMB). OMB's apportionment to the agency provides approval to obligate funds. The CFO issues allotments to DBA for the amounts apportioned by OMB. DBA issues financial plans and allowances to NRC allowance holders within the limits of the allotment. Allowance holders may commit agency funds up to the limits of their financial plans and allowances. Obligating officials may obligate NRC funds within the limits of amounts certified as available (committed). Costs or liabilities for payment are incurred against agency obligations. These liabilities result in payments against the obligations. The Antideficiency Act prohibits the total of payments and unpaid obligations from exceeding amounts allotted, apportioned, or appropriated. The details of this process are discussed in this handbook. Other NRC policies and procedures related to funds control are delineated in Exhibit I-2.

Exhibit I-1 The NRC Administrative Control of Funds Process

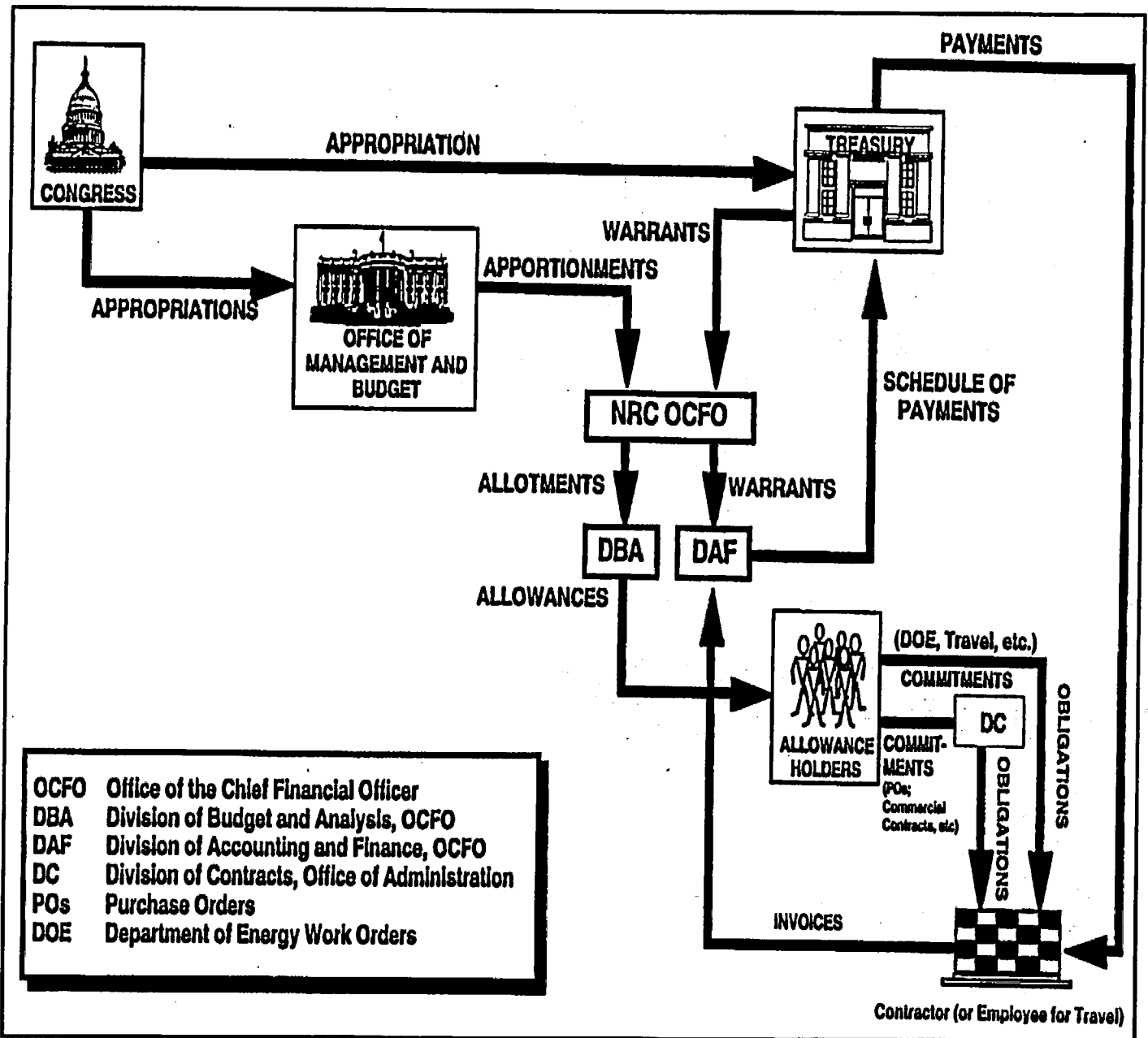
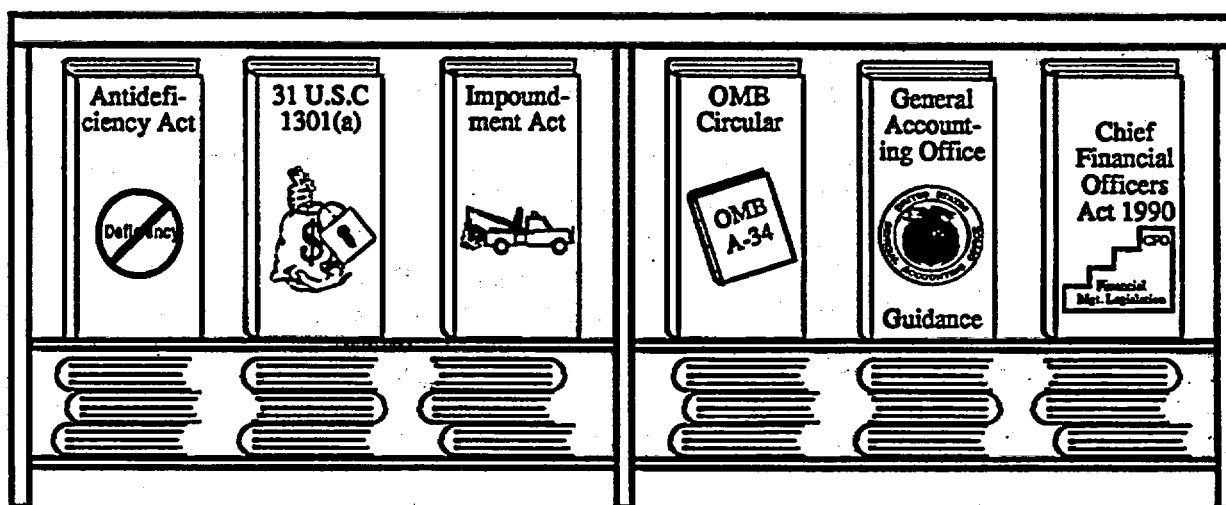


Exhibit I-2 NRC Management Directives Related to Funds Control

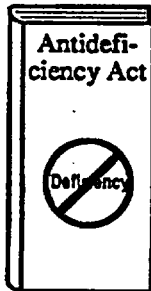
Policy	Contents
<ul style="list-style-type: none"> Management Directive (MD) 3.11, "Conferences and Conference Proceedings" (formerly Manual Chapter (MC) 3207) 	<ul style="list-style-type: none"> NRC participation in conferences Use of NRC funds for conferences
<ul style="list-style-type: none"> MD 4.1, "Accounting Policy and Practices" (formerly MC 1101) 	<ul style="list-style-type: none"> Organizational responsibilities and delegations of authority associated with NRC accounting policies Delegation of authority to sign fiscal and accounting documents
<ul style="list-style-type: none"> MD 4.5, "Shutdown Plan for Periods of Lapsed Appropriations" (formerly MC 1302) 	<ul style="list-style-type: none"> Lapsed appropriation procedures Instructions for suspending nonessential activities
<ul style="list-style-type: none"> MD 5.4, "Official Representation Expenses" (formerly MC 1303) 	<ul style="list-style-type: none"> Role of the Office of International Programs defined Authorization procedures for entertainment expenses Certification of funds availability procedures defined
<ul style="list-style-type: none"> MD 11.1, "NRC Acquisition of Supplies and Services" (formerly MC 5101) 	<ul style="list-style-type: none"> Certification of funds availability procedures defined Commitment documents for purchase orders and commercial contracts identified
<ul style="list-style-type: none"> MD 11.6, "Financial Assistance Program" (formerly MC 5106) 	<ul style="list-style-type: none"> Role of the Director, Division of Contracts and Property Management, Office of Administration, defined Certification of funds availability procedures defined
<ul style="list-style-type: none"> MD 11.7, "NRC Procedures for Placement and Monitoring of Work With the U.S. Department of Energy (DOE)" (formerly MCs 1102 and 1401) 	<ul style="list-style-type: none"> Obligation procedures for DOE work orders Authority to sign work orders Certification of funds availability procedures defined
<ul style="list-style-type: none"> MD 14.1, "Official Temporary Duty Travel" (formerly MC 1501) 	<ul style="list-style-type: none"> Administrative approval and authorization of travel Certification of funds availability procedures defined Allowable expenses

Legal Requirements for Funds Control



Overview (A)

Part II summarizes the laws and policies that set the standards for administrative control of funds. These include the Antideficiency Act; 31 U.S.C. 1301(a); the Impoundment Control Act of 1974; Office of Management and Budget (OMB) Circular A-34; General Accounting Office (GAO) guidance; and the Chief Financial Officers Act of 1990. Extracts from some of the laws and policies that provide the legal basis for administrative control of funds are included. A reference table summary of key laws and policies is contained in Exhibit II-1. A summary of the Antideficiency Act is shown in Exhibit II-2.



Antideficiency Act (B)

Prohibitions (1)

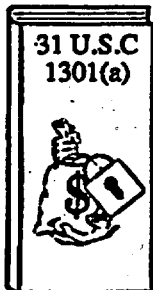
The Antideficiency Act prohibits any officer or employee of the United States from—(a)

- Making or authorizing obligations or expenditures in excess of the amount available in an appropriation or fund, an apportionment or reappropriation, or an allotment (i)
- Involving the Government in a contract or obligation for payment before an appropriation is made unless authorized by law (ii)
- Accepting voluntary services for the Government unless authorized by law (iii)

The Antideficiency Act also prescribes administrative discipline and/or criminal penalties and reporting requirements to the President and the Congress in the event of a violation. Contact the Division of Budget and Analysis (DBA) for a complete copy of the Antideficiency Act. (Pertinent extracts from the Antideficiency Act are shown in Exhibit II-2.) (b)

System of Administrative Control of Funds (2)

An additional requirement of the Antideficiency Act is that the head of each executive agency shall prescribe by regulation a system of administrative control of funds (31 U.S.C. 1514). The Chairman of the Commission has prescribed a system that is designed to restrict obligations and expenditures to available amounts, and to fix responsibilities for any violation of the Antideficiency Act. This system is designed so that responsibility is placed at the highest practical organizational level consistent with effective and efficient management and control. The NRC's system for the administrative control of funds has been approved by OMB and is described in this directive. (See "USNRC Regulation for the Administrative Control of Funds" (Exhibit II-3).)



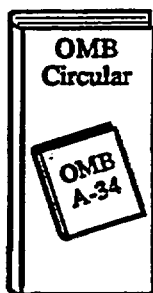
The Purpose Statute (31 U.S.C. 1301(a)) (C)

One of the most important statutes dealing with the use of appropriated funds is 31 U.S.C. 1301(a). This statute states that appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law. The statute, in conjunction with the constitutional requirement that money cannot be paid from the Treasury except under a congressional appropriation, provides the primary basis for purpose limitations on the availability of funds.



Impoundment Control Act of 1974 (D)

The Congressional Budget and Impoundment Control Act of 1974 (Public Law 93-344) provides controls over the impoundment of funds by executive agencies. Title X of the act, known as the Impoundment Control Act of 1974, requires that the President report to Congress deferrals and proposed rescissions of budget authority. If Congress does not act affirmatively on a rescission proposal, the funds must be made available for obligation. Deferrals of budget authority may be overturned by an act of Congress.



OMB Circular A-34 (E)

OMB Circular A-34, "Instructions on Budget Execution," provides instructions on the apportionment process. Circular A-34 also provides implementing guidance on the requirements of the Antideficiency Act by providing instructions to agencies on systems for the administrative control of funds. In addition, the circular provides instructions to agencies on the reporting of deferrals and proposed rescissions under the Impoundment Control Act of 1974. This directive implements OMB Circular A-34 requirements by prescribing the standards for the NRC's funds control process.



GAO Guidance (F)

GAO prescribes accounting and fiscal guidance for executive branch agencies. In support of this role, Title 7, "Fiscal Guidance," of the *GAO Policy and Procedures Manual for Guidance of Federal Agencies* provides guidance on appropriations, obligations, collections, disbursements, and responsibilities of payment certifying officers. (1)

The GAO also renders decisions on questions regarding the expenditure of appropriated funds and on other questions of appropriation law. Decisions made by the Comptroller General are binding on the executive branch and provide the basis for rules to be followed by Federal agencies in interpreting laws and Government-wide regulations related to the use of appropriated funds. (2)

Published decisions of the Comptroller General are cited in this handbook by volume, page number, and year, for example, 64 Comp. Gen. 370 (1985). Unpublished decisions are cited by file number and date, for example, B-198471, May 1, 1980. *GAO's Principles of Federal Appropriations Law: Second Edition* provides a summary of the laws, Comptroller General decisions, and regulations related to appropriations, including guidance on the availability of appropriated funds as to time, purpose, and amount. (3)



CFO Act (G)

The Chief Financial Officers Act of 1990 (CFO Act) mandates the creation of agency chief financial officers at selected Federal agencies, including the NRC, whose responsibilities extend to all aspects of financial management related to operating agency programs. This act strengthens the role of agency CFO positions to—(1)

- Direct, manage, and provide policy guidance and oversight of all agency financial management personnel, activities, and operations (a)
- Approve and manage financial management systems design and enhancement projects (b)
- Monitor the financial execution of the budget of the agency in relation to actual expenditures, and prepare and submit to the head of the agency timely performance reports (c)

In addition, the CFO Act specifically places with the agency CFO the management responsibility for recruiting, selecting, and training personnel to carry out agency financial management functions. For agencies with major components that perform financial management operations, OMB guidance states that agency CFOs are responsible for approving job descriptions and skill requirements for those who head component financial management activities and operations, and participating in their annual performance evaluation. (2)

Exhibit II-1 Summary of Laws and Policies

Laws and Policies	Summary
<ul style="list-style-type: none"> • Antideficiency Act 	<ul style="list-style-type: none"> • No obligations or expenditures exceeding amount of appropriation, apportionment, or allotment. • No obligation or expenditures before appropriation is passed. • Requires establishment of a system of administrative control of funds. • Prescribes administrative discipline or criminal penalties for violations.
<ul style="list-style-type: none"> • 31 U.S.C. 1301 (a) 	<ul style="list-style-type: none"> • Funds may be used only for the purposes for which they were appropriated.
<ul style="list-style-type: none"> • Impoundment Control Act of 1974 	<ul style="list-style-type: none"> • Reinforces the principle that funds appropriated by the Congress should be obligated in the amounts, during the period, and for the purposes stated in the appropriation. • Proposed deferrals and rescissions of appropriated funds must be reported to Congress and are subject to various forms of congressional scrutiny.
<ul style="list-style-type: none"> • OMB Circular A-34 	<ul style="list-style-type: none"> • Contains instructions on the apportionment process. • Contains implementing instructions for administrative control of funds. • Provides reporting instructions for deferrals and rescissions of budget authority.
<ul style="list-style-type: none"> • General Accounting Office Guidance 	<ul style="list-style-type: none"> • Guidance on appropriations, obligations, collections, disbursements, and responsibilities of payment certifying officers. • Renders binding decisions on questions of appropriations law.
<ul style="list-style-type: none"> • Chief Financial Officers Act of 1990 	<ul style="list-style-type: none"> • Creates agency chief financial officer (CFO) positions. • Gives CFO responsibilities for recruiting, selecting, training, and rating financial management personnel. • Gives CFO responsibility to monitor the financial execution of the budget.

Exhibit II-2 Extracts From the Antideficiency Act

31 U.S.C. 1341 - Limitations on expending and obligating amounts

"(a)(1) An officer or employee of the United States Government or of the District of Columbia government may not-

- (A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation;**
- (B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law.**
- (C) make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or**
- (D) involve either government in a contract or obligation for payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985."**

31 U.S.C. 1342 - Limitation on voluntary services

"An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property. This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government. As used in this section, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government the suspension of which would not imminently threaten the safety of human life or the protection of property."

Exhibit II-2 (continued)

31 U.S.C. 1349 - Adverse personnel actions

"(a) An officer or employee of the United States Government or of the District of Columbia government violating section 1341(a) or 1342 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office."

31 U.S.C. 1350 - Criminal penalty

"An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341(a) or 1342 of this title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both."

31 U.S.C. 1351 - Reports on violations

"If an officer or employee of an executive agency or an officer or employee of the District of Columbia government violates section 1341(a) or 1342 of this title, the head of the agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken."

31 U.S.C. 1514 - Administrative division of apportionments

"(a) The official having administrative control of an appropriation available to the legislative branch [and] the judicial branch, ... subject to the approval of the President [and] the head of each executive agency ... shall prescribe by regulation a system of administrative control not inconsistent with accounting procedures prescribed under law. The system shall be designed to-

- (1) restrict obligations or expenditures from each appropriation to the amount of apportionments or reappropriations of the appropriation; and**
- (2) enable the official or the head of the executive agency to fix responsibility for an obligation or expenditure exceeding an apportionment or reappropriation."**

Exhibit II-2 (continued)

“(b) To have a simplified system for administratively dividing appropriations, the head of each executive agency . . . shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.”

31 U.S.C. 1517 - Prohibited obligations and expenditures

“(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding-

- (1) an apportionment; or**
- (2) the amount permitted by regulations prescribed under section 1514(a) of this title.**

“(b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.”

31 U.S.C. 1518 - Adverse personnel actions

“An officer or employee of the United States Government or the District of Columbia government violating section 1517(a) of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.”

31 U.S.C. 1519 - Criminal penalty

“An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a) of this title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.”

Exhibit II-3 "USNRC Regulation for the Administrative Control of Funds"

Approved July 1, 1994

- 1. Purpose.** The purpose of this regulation is to establish an administrative control of funds system as required by 31 U.S.C. 1514. The regulation prescribes procedures to be followed in the execution of the Nuclear Regulatory Commission budget. This regulation:
 - a. Establishes policy with regard to the administrative control of funds.
 - b. Prescribes a system for positive administrative control of funds designed to restrict obligations and expenditures against each appropriation or fund account to amounts available.
 - c. Enables the Chairman to fix responsibility for the creation of obligations or making of any expenditure in excess of an appropriation, statutory limitation, apportionment, reappropriation, allotment, and suballotment.
 - d. Provides procedures for dealing with violations of the Antideficiency Act as well as administrative violations of limitations imposed by the agency, including reporting requirements.
- 2. Authority.** These procedures and policies are issued pursuant to the following provisions of law and regulations pertaining to the administrative control of funds:
 - a. Title 31 of the United States Code (U.S.C.), "Money and Finance",
 - (1) Sections 1341-42, 1349-51, and 1511-1519 (portions of the Antideficiency Act, as amended).
 - (2) Sections 1101, 1104-1108, and 3324 (portions of the Budget and Accounting Act, 1921, as amended).
 - (3) Sections 1501-1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
 - (4) Sections 1112, 1531, 3511-3512, and 3524 (portions of the Budget and Accounting Procedures Act of 1950).

Exhibit II-3 (continued)

- b. Title X of Pub. L. No. 93-344, found at 2 U.S.C. 681-688 (the Congressional Budget and Impoundment Control Act of 1974).
 - c. The Federal Managers' Financial Integrity Act of 1982, Pub. L. 97-255.
 - d. Office of Management and Budget (OMB) Circular No. A-34, Revised, "Instructions on Budget Execution," and related OMB guidelines.
 - e. NRC Management Directive and Handbook 4.2, "Administrative Control of Funds".
 - f. Other pertinent agency directives.
3. **Applicability and Scope.** The provisions of this regulation apply to all appropriations and funds controlled by NRC and must be followed by all NRC offices. The system of administrative control of funds was approved by OMB on July 1, 1994, as required by 31 U.S.C. 1514 and supersedes NRC's regulation for the administrative control of funds approved by the Director of OMB on July 21, 1976.
4. **Definitions, Terminology, and Concepts.** All definitions, terminology, and concepts in OMB Circular No. A-34, Revised, apply. The following terms are defined:
- a. **Appropriation.** Statutory authority that allows Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation.
 - b. **Apportionment.** A distribution made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, activities, projects, objects, or combinations thereof. The amounts so apportioned limit the obligations that may be incurred.
 - c. **Reapportionment.** A revision approved by OMB of a previous apportionment for an appropriation or fund account. This approved revision would ordinarily cover the same period, project, or activity covered in the original apportionment.

Exhibit II-3 (continued)

- d. **Allotment.** Authority delegated by the head or other authorized employee of an agency to agency employees to incur obligations within a specified amount, pursuant to OMB apportionment or reapportionment action or other statutory authority making funds available for obligation.
- e. **Suballotment.** Authority delegated by an allottee to holders of suballotments to incur obligations within a specified amount and for a particular time period pursuant to an allotment.
- f. **Administrative Division or Subdivision of Funds.** Any distribution of an appropriation or fund. Overobligation or overexpenditure of the following administrative divisions of funds are violations of the Antideficiency Act: apportionments, allotments, and suballotments. Overobligation or overexpenditure of other administrative division of funds are violations of the Act only when so specified in the agency's funds control regulations or when the overobligation results in the overobligation of an apportionment, allotment, or suballotment.
- g. **Agency Limitation.** For fund control purposes, an agency limitation is any administrative division or subdivision of funds made by agency officials that restricts the use of Government funds.
- h. **Advice of Allowance and Financial Plan (AAFP).** The AAFP is a distribution of funds below the allotment level. The form is divided into two sections:
 - (1) ***Advice of Allowance.*** The advice of allowance provides authority from the allottee to an authorized allowance holder to incur obligations and make expenditures within specified amounts, pursuant to amounts allotted to the allottee.
 - (2) ***Financial Plan.*** The financial plan includes annual allocations of funds to allowance holders in accordance with the NRC Budget and the legislation that authorizes and appropriates funding for the agency.

Exhibit II-3 (continued)

Each allowance holder is responsible for ensuring compliance with the funding limitations specified in the current AAFP. Exceeding AAFP restrictions does not necessarily result in a violation of the Antideficiency Act. Exceeding AAFP restrictions is a violation of NRC's administrative control of funds policies and procedures. AAFPs are intended as a means of meeting operational needs rather than an apportionment control device.

5. Responsibilities and Functions of Individuals.

- a. The Chairman of the Nuclear Regulatory Commission is responsible for prescribing a system for the administrative control of funds available to the NRC consistent with accounting procedures prescribed under law.
- b. The Executive Director for Operations (EDO), as the Chief Financial Officer (CFO) of the NRC, is authorized and directed to discharge all financial management activities and functions, which includes responsibility for the administrative control of the NRC's funds.
- c. The Deputy Chief Financial Officer (DCFO) is the agency official responsible for:
 - (1) Approving and submitting requests to OMB for apportionment and reapportionment of appropriated funds available to NRC.
 - (2) Issuing allotments to the Director, Division of Budget and Analysis (DBA). This includes ensuring that amounts allotted are within the amount apportioned by OMB or otherwise authorized by law.
 - (3) Investigating possible Antideficiency Act violations, as well as violations of agency limitations that are not violations of the Act. This includes ensuring that designated officials are charged with individual responsibility for any overobligation or any expenditure in excess of allotments and allowances.
- d. The Director, DBA, is responsible for:
 - (1) Administering the NRC budget execution and resource management process.

Exhibit II-3 (continued)

- (2) Maintaining a system of allowances to include designating officials to be responsible for subdivisions of funds below the allotment level (allowances) and the control of obligations within the limitations specified therein.
 - (3) Issuing AAFPs to those officials who have been delegated authority to obligate and expend funds within the amounts specified on the AAFP.
 - (4) Reviewing AAFP change requests submitted by NRC allowance holders to assess the impacts of such requests on the approved NRC Five-Year Plan and the reprogramming thresholds specified by Congress; approving change requests up to those thresholds; and referring other proposed changes through the CFO along with appropriate recommendations for action.
 - (5) Maintaining records of apportionments and allotments issued to ensure that the total of the allotments will not exceed amounts available or otherwise violate the terms of the approved apportionment.
 - (6) Assuming supervisory authority and fiduciary responsibility for allotments issued, including the legal responsibilities in accordance with the provisions of the Antideficiency Act to ensure that allotment limitations are not exceeded.
- e. NRC Allowance Holders are responsible for:
- (1) Restricting obligations to the cumulative amount of funds made available on AAFPs. This includes formally certifying that there are sufficient funds available in the current AAFP to enter into obligations.
 - (2) Complying with federal law to include provisions of the Antideficiency Act, and NRC funds control policies and procedures.

Exhibit II-3 (continued)

f. The Director, Division of Accounting and Finance (DAF), is responsible for:

- (1) Maintaining the agency accounting system for the administrative control of funds.
- (2) Accounting for and reporting on the status of NRC funds.

6. **Actions Prohibited.**

a. **General.** Each obligation or expenditure which exceeds amounts available must be examined to determine responsibility for causing a fund violation. Actions which subsequently relieve the unfavorable financial condition do not negate the fact that a violation has occurred.

b. **Statutory Prohibitions.**

An officer or employee of the NRC may not:

- (1) Make or authorize an expenditure from or create or authorize an obligation against an appropriation or fund in excess of the amount available in the account. For expired accounts, the amount available includes amounts available for restoration to the account. (31 U.S.C. 1341 (a))
- (2) Involve the NRC in a contract or other obligation for the payment of money for any purpose in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law. If authorized by law but not financed by an appropriation, the budget authority recorded to cover such transactions is known as contract authority. If the contract authority is provided in anticipation of receipts, then obligations incurred against such contract authority cannot be liquidated unless either the receipts are collected and credited to the account or an appropriation to liquidate has been enacted. (31 U.S.C. 1341(a))
- (3) Accept voluntary services for the United States or employ personal services in excess of that authorized by law, except in cases of an emergency involving the safety of human life or the protection of property. (31 U.S.C. 1342)

Exhibit II-3 (continued)

- (4) Authorize or create an obligation or make an expenditure in excess of an apportionment or reapportionment. This includes adjustments that cause obligations in expired accounts that have not been merged to exceed the apportionment for the year in which such obligations were incurred. (31 U.S.C. 1517(a))
- (5) Authorize or create an obligation or make an expenditure in excess of the amount permitted by the prescribed and approved agency fund control system. (31 U.S.C. 1517(a))

c. *Overobligation or Overexpenditure of Other Administrative Subdivisions of Funds.*

Incurring obligations or expenditures in excess of amounts specified on NRC AAFPs is a violation of NRC's administrative control of funds regulations and is a violation of the Antideficiency Act only when it causes an overobligation or overexpenditure of an allotment, apportionment, or appropriation unless otherwise specified by law.

7. Penalties.

a. *Statutory penalties.*

- (1) The law provides that any officer or employee of the United States who violates the prohibition of sections 1341(a), 1342, or 1517(a) of Title 31 of the United States Code shall be subject to appropriate administrative discipline. Administrative discipline may consist of a letter of reprimand or censure for the official personnel record of the officer or employee; an unsatisfactory performance rating; transfer to another position; a suspension from duty without pay; or a removal from office.
- (2) Any person who knowingly and willfully violates these prohibitions shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.

Exhibit II-3 (continued)

b. *Penalties for Other Administrative Subdivisions of Funds.*

Depending on the severity of the violation, disciplinary or performance-based action as described in paragraph 7.a.(1) above may be taken against allowance holders or other employees where amounts certified as available for obligation or expenditure exceed the amounts available in agency AAFPs. Should such actions cause an Antideficiency Act violation, paragraph 7.a.(1) shall apply.

8. **Reporting Requirements.** Any individual with knowledge of a possible violation of the Antideficiency Act, or of this regulation, has the responsibility for reporting the alleged violation to the DCFO/C or CFO immediately upon discovery. The amount of an Antideficiency Act violation is not a factor in determining whether a report must be submitted. All violations must be reported. Specific instructions for reporting such violations are contained in Part III of OMB Circular A-34, Revised.
- a. The DCFO/C is responsible for investigating possible violations, preparing a report and recommending proper corrective actions to the CFO.
 - b. Initial reports on apparent violations must be forwarded to the CFO. The CFO is responsible for reporting such violations to the Chairman, directing the proper corrective action, and taking disciplinary steps where warranted.
 - c. The Chairman is responsible for reporting to the President, through the Director of OMB, and to Congress all pertinent facts relating to the violation together with a statement of action taken, as required by Part III of OMB Circular No. A-34, Revised.
 - d. Overobligations of AAFP line items, which do not cause an Antideficiency Act violation, shall be reported to the Director, DBA. Such violations do not require external reporting to OMB, Congress, or the President.

Exhibit II-3 (continued)

- 9. Relationship of Accounting and Funds Control Systems.** Part III of OMB Circular No. A-34, Revised, specifies the criteria for an adequate system of administrative control of funds to comply with the requirements of the Antideficiency Act, as amended, and it provides that the funds control system be fully supported by the accounting system.
- a. The NRC accounting system shall be designed to assist responsible officials in restricting obligations and expenditures to amounts available in the appropriation, apportionment and allotment. The system shall provide timely disclosure of:
 - (1) Total obligations and expenditures incurred to date, and total budgetary resources available for obligations with each apportionment, allotment, or other administrative subdivisions;
 - (2) Restrictions contained in appropriation acts or other statutes, along with total obligations and expenditures incurred to date against such restrictions; status of estimated reimbursements, including orders received, amounts earned, and amounts collected to date;
 - (3) The authorization or creation of obligations or expenditures that exceed apportionments and allotments.
 - b. The NRC accounting system should provide for a system of financial accounts and records necessary to assure that obligations and expenditures can be reconciled to amounts appropriated, apportioned, allotted, and allocated. Accounting reports should display cumulative obligations, and remaining unobligated balance by appropriation and allotment and cumulative obligations by budget activity and object class. The accounting reports shall be periodically reconciled with actual apportionment, allotment, and obligation documents and any other pertinent financial records.
 - c. Failure to record an obligation in the agency's official accounting system, or delaying such a recording, cannot prevent a violation of the Antideficiency Act.

Exhibit II-3 (continued)

10. **Apportionments.** The Director, DBA, is responsible for preparing requests for apportionments and reapportionments of NRC's budgetary resources using Standard Form (SF) 132, "Apportionment and Reapportionment Schedule," upon enactment of relevant appropriation acts and as often as necessary thereafter. The DCFO will approve the SF 132 requests and submit such requests to OMB for approval in accordance with Part IV of OMB Circular No. A-34, Revised. The OMB-approved SF 132 constitutes the authority to obligate funds in accordance with any provisions contained in the apportionment schedule. The amounts apportioned by OMB as indicated on the SF 132 are limitations on the amount made available for obligation pursuant to section 1512 of Title 31 U.S.C. NRC Management Directive and Handbook 4.2, "Administrative Control of Funds," is the agency directive that covers apportionment of funds, supplemental appropriations, reprogramming, and transfers between accounts. Specific requirements for apportionments and reapportionments are contained in Part IV of OMB Circular No. A-34, Revised.

11. **Allotments.**

- a. ***Functions and Purpose.*** NRC funds shall be formally allotted as a means for establishing, within appropriation limitations established by the Congress and funds apportioned by OMB, the amounts available for obligation and expenditure. The allotment system shall be established and maintained in such a manner as to assure compliance with all limitations, including those of the Antideficiency Act, as amended. Only the DCFO, as delegated by the CFO, is authorized to approve changes to the allotment structure.
- b. ***Allotment Procedures.*** Allotments will be issued by the DCFO to the agency allottee using formal document(s). At a minimum, the advice of allotments shall include:
 - (1) Amount available for obligation
 - (2) Funding Source (e.g., appropriation, reimbursement, etc.)
 - (3) Time period of availability
 - (4) Position title of the allottee
 - (5) Other agency limitations

Exhibit II-3 (continued)

- (6) Justification for changes in allotments. (In some cases, changes will cause the need for a reapportionment or reprogramming.)

There may be an instance where it is necessary to use a more rapid means of communication such as a telephone or facsimile machine. Use of such means should be limited to emergency circumstances. Written authorizations shall be prepared as soon as possible thereafter and must be transmitted promptly to the allottee.

- c. *Control Level.* Allotments should be made at the highest practical level consistent with effective and efficient management and control. Amounts allotted may not exceed the amount apportioned by OMB or amounts appropriated by Congress. Allotments are subject to the provisions of the Antideficiency Act.
- d. *Restrictions.* Advice of allotments shall indicate such limitations as to amount and purpose as may be necessary to ensure compliance with limitations as established in apportionments by OMB and under appropriations enacted by Congress.
- (1) The sum of allotment amounts issued shall not exceed the apportionment or amounts appropriated by Congress.
 - (2) Allotments or other administrative subdivisions shall be fixed in amount and changed only when authorized by the authority who issued the subdivision initially.
 - (3) Congressional restrictions contained in appropriations acts shall be covered.
 - (4) Allotments may include other administrative limitations as may be appropriate to give effect to budget determinations.
 - (5) Responsibility for obligations or expenditures against an allotment resulting from an unauthorized procurement or act rests with the person performing the unauthorized procurement or act.

Exhibit II-3 (continued)

12. Anticipated Amounts and Reimbursable Work.

- a. Apportionments may include amounts of budgetary resources that are anticipated and others that arise from reimbursable work. The amount apportioned for any appropriation or fund account that includes anticipated amounts shall not be allotted unless there is reasonable assurance that such items will be collected and deposited to the credit of the NRC appropriation or fund that incurred the obligation. The inclusion of anticipated amounts in determining the amounts available for apportionment in no way authorizes an agency to obligate or make expenditures in excess of the budgetary resources available for obligation from such sources at the time the obligation or expenditure is made.
- b. In the case of reimbursable work, budgetary resources available for obligation from reimbursements are comprised of earned reimbursements and unfilled customers' orders. The amount of budgetary resources available for obligation from reimbursements include:
 - (1) Orders from other Federal Government accounts that represent valid obligations of the ordering account, whether or not accompanied by an advance.
 - (2) Orders from the public, including local and State governments, to the extent accompanied by an advance. In the case of orders from the public, the amount is limited by the amount of the advance received.

An exception to 12 b.(2) would be if there is specific authority in law to use an order without an advance of funds from the public as budgetary authority to obligate funds.

- c. Accordingly, if the total availability of allotments includes estimated resources, the amounts must be adjusted from time to time for significant changes in these orders so that allotment and related allowances, obligations, and expenditures are restricted to the amount which will actually become available. NRC officials receiving allotments and allowances containing reimbursements or anticipated amounts will maintain constant and careful oversight to ensure that these are realized or earned as planned. If actual earnings or amounts realized are less than anticipated, appropriate funding adjustments shall be made and other appropriate action, including reapportionment, shall be taken.

Exhibit II-3 (continued)

13. Withholdings.

a. General Requirements.

- (1) Reserves may be established under the Antideficiency Act (31 U.S.C. 1512) solely to provide for contingencies, or effect savings made possible through changes in requirements or greater efficiency of operations. Reserves will be reported as a deferral when established to provide contingencies or as a rescission proposal when established to effect savings. Exceptions must be approved by OMB.
- (2) Any budgetary resources deferred or proposed for rescission will be reported to the Congress in special and supplementary messages and in cumulative reports, as described Part VII of OMB Circular No. A-34, Revised.

b. Rescissions.

A rescission is enacted legislation cancelling budget authority previously provided by the Congress, before the authority would otherwise lapse. Rescissions may be proposed by the President or initiated by a Member of Congress. The Congress must enact legislation to rescind funds. The enacted legislation may rescind all, part of, or more than the amount proposed. If both Houses of Congress have not completed action on a Presidentially initiated rescission proposal within 45 days of continuous session after the proposal is received, any funds being withheld must be made available for obligation.

c. Deferrals.

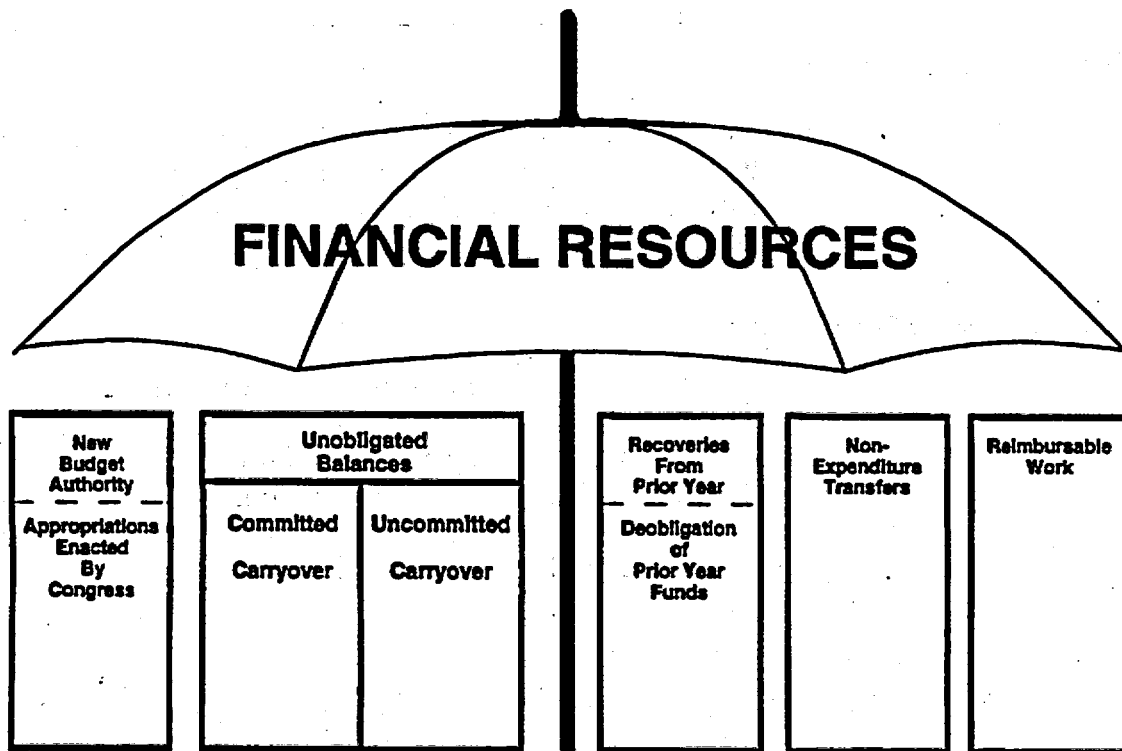
A deferral is any action or inaction by an officer or employee of the United States Government that temporarily withholds, delays, or effectively precludes the obligation or expenditure of budget authority. The reporting requirement covers (a) amounts deferred through the apportionment process and (b) those deferred by an agency but not reflected in the apportionment process. Deferrals may be overturned only by an act of Congress. Deferrals may remain in effect for the entire year or for part of a year. No deferral action may be taken for any period extending beyond the end of the fiscal year covered by a special message. If funds are to be deferred in the next fiscal year, another special message must be transmitted.

Exhibit II-3 (continued)

14. Deficiency Apportionments.

- a. Apportionments that anticipate the need for a deficiency appropriation or a supplemental appropriation under 31 U.S.C. 1515, will be specifically identified on the apportionment request (SF 132) and submitted to OMB for approval.
- b. To qualify as a deficiency apportionment, the request must be required by:
 - (1) laws enacted subsequent to the transmittal to Congress of the annual budget for the year;
 - (2) emergencies involving human life, the protection of property, or the immediate welfare of individuals; or
 - (3) specific authorization by law.
- c. The approval of a deficiency apportionment by OMB and its transmittal to Congress merely advises the Congress that funds appropriated to date are being obligated at a more rapid rate than previously anticipated. This notification does not guarantee that the Congress will approve any part of any associated supplemental requests and does not authorize the use of any amounts not yet provided.

The NRC's Financial Resources



Overview (A)

Part III summarizes the NRC's financial resources for funding its programs and administrative activities, including a review of the appropriation process, limits on the NRC's appropriated funds, and other types of financial resources. The steps in implementing an appropriation are followed by a summary of other sources of NRC funds.

Regular Appropriations (B)

Budget Authority (1)

Budget authority is the authority provided by law to enter into obligations that result in outlays of Government funds. An appropriation is the most common means of providing budget authority. An appropriation, which usually follows enactment of authorizing legislation, permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes during the period covered in the appropriation acts. New budget authority represents those funds appropriated by Congress for the current fiscal year.

NRC's New Budget Authority (2)

Congress finances the programs and administrative activities of the NRC by providing new budget authority each year in the form of two no-year appropriations, one for the Office of the Inspector General and one for the remainder of the agency.

NRC Office of the Inspector General (OIG) Appropriation (a)

Used for the necessary expenses of the Office of the Inspector General to carry out the provisions of the Inspector General Act of 1978, as amended, and any other conditions specified in the public law authorizing the appropriation. (The Inspector General Act amendments established a statutory NRC Office of the Inspector General in April 1989).

NRC Salaries and Expenses (S&E) Appropriation (b)

Used for all necessary expenses to carry out the purposes of the Energy Reorganization Act of 1974, as amended, and the Atomic Energy Act of 1954, as amended, and other purposes authorized by law. The S&E appropriation typically includes three categories of funds: (i)

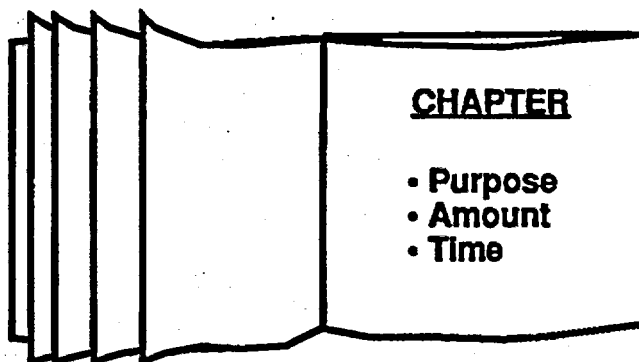
- Nuclear Waste Fund (NWF) transfers from the Department of Energy (DOE) (a)
- Funds earmarked for official representation (b)

- General funds (the remainder of the S&E appropriation) (c)

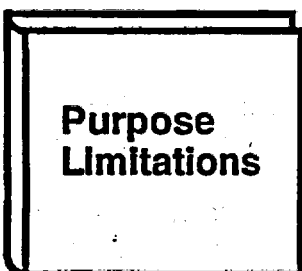
The three categories of funds are allocated separately on the Advice of Allowance. (See Section (E)(3) of this part for more information on the NWF transfer, and Part V for the allowance process). (ii)

Limitations on Appropriations (3)

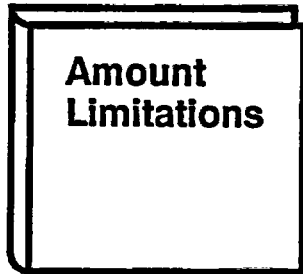
NRC's appropriated funds are subject to congressional limits on purpose, amount, and time.



Purpose Limitations (a)



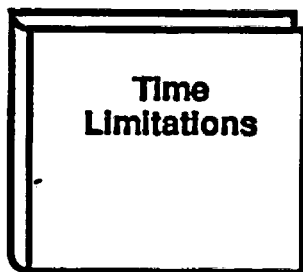
Congress determines the purposes for which an appropriation may be used. (The statement of purpose is usually contained in the appropriations act; if it is not, examine the language and legislative history of the agency's authorization act, enabling statute, or organic legislation.) Except as otherwise provided by law, the NRC's appropriations must be applied solely to the objects for which they are made and no other (31 U.S.C. 1301). For example, the portion of the NRC S&E appropriation that is derived from the NWF may be used only for those NRC expenditures qualifying as high-level waste and related activities. (See Part VI, "Commitment and Obligation of Funds," for more information on reviewing spending requests for availability as to purpose.)



Amount Limitations (b)

Congress determines amounts the NRC spends on programs by passing appropriation acts. After the appropriation is enacted, Government officials are empowered to incur obligations and make expenditures up to the amount specified. (i)

An example of an amount limitation on obligation authority is the appropriation from Congress for official representation that is part of the NRC's S&E appropriation. Obligation of funds for official representation may not exceed the amount specified in the appropriation act. (ii)



Time Limitations (c)

An appropriation act specifies the period of availability of the authority. The three most common periods are—

- **One-Year Appropriation (i)**

A 1-year appropriation is available for obligation during a specific fiscal year. A 1-year appropriation is also known as a fiscal year or annual appropriation.

- **Multiple-Year Appropriation (ii)**

A multiple-year appropriation is available for obligation for a definite period in excess of 1 year.

- **No-Year Appropriation (iii)**

A no-year appropriation is available for obligation for an indefinite period, or (1) until the agency head or the President determines that the purposes for which the appropriation was made have been carried out and (2) when no disbursements are made against the appropriation for 2 consecutive fiscal years (31 U.S.C. 1555(a)). No-year budget authority is usually identified by language such as "to remain available until expended." NRC's salaries and expenses and Office of the Inspector General appropriations are provided with no-year budget authority.

Impoundment (4)

“Impounding” (withholding) the budget authority appropriated for a specific time period is also subject to congressional limitations. As specified in the Impoundment Control Act of 1974, impoundment is any action or inaction by an officer or employee of the Federal Government intended to withhold the obligation or expenditure of budget authority. The two types of impoundment actions, deferrals and rescissions, are shown in Table III-1:

Table III-1 Impoundment Actions	
• Deferral	• Rescission
<ul style="list-style-type: none">• Withholds or delays obligation or expenditure• May not extend past fiscal year• Must be reported to Congress	<ul style="list-style-type: none">• Cancels authority to obligate• Must be reported to Congress

Deferral (a)

A deferral is any type of executive action that effectively withholds, delays, or precludes the obligation or expenditure of budget authority. Officers or employees of the United States may only defer use of budgetary authority to provide for contingencies or to effect savings made possible by changes in requirements or greater efficiency of operations, or as otherwise specified by law. Deferrals may not extend beyond the end of a fiscal year. The President is required to report to Congress any proposed deferral of budget authority.

Rescission (b)

A rescission involves the cancellation of budget authority previously provided by the Congress (before that authority would otherwise expire) and can be accomplished only through legislation. The President is required to advise the Congress of any proposed rescissions in a special message (2 U.S.C. 683). Both Houses of Congress must pass a bill rescinding, in whole or part, previously granted budget authority.

Other Types of Appropriations (c)

Other types of appropriations may be used in some circumstances to provide funds to the NRC.

Supplemental Appropriations (1)

A supplemental appropriation act provides funds in addition to those in an annual appropriation act. The purpose of a supplemental appropriation is to fund projects and activities not included in the current appropriation budget request that must be started before the next regular appropriation.

Deficiency Appropriations (2)

A deficiency appropriation provides the funds necessary to cover obligations that have been incurred in excess of available funds. Deficiency appropriations are necessitated by violations of the Antideficiency Act. A supplemental or deficiency appropriation is subject to the purpose and time limitations, plus any other applicable restrictions, of the appropriation it supplements.

Continuing Resolutions (3)

Continuing resolutions keep existing Federal programs functioning on a temporary basis after the expiration of prior-year budget authority until a regular appropriations bill is enacted. The continuing resolution usually specifies a maximum rate at which the agency may incur obligations, and a time limitation. In addition, the NRC is responsible for complying with guidance issued by the Office of Management and Budget (OMB) pertaining to a continuing resolution.

Lapsed Appropriations (4)

If there is no appropriation bill or continuing resolution, the NRC may operate on unobligated carryover funds from the prior fiscal year after these funds have been apportioned by OMB for the current fiscal year. In the absence of such funds, the agency is forced to close down. (Refer to MD 4.5, "Shutdown Plan for Periods of Lapsed Appropriations," for details.)

Steps in Implementing an Appropriation (D)

The following paragraphs describe the steps in implementing an appropriation:

- Warrants
 - Apportionments
 - Allotments and Allowances
-

Warrants (1)

Once NRC's appropriation legislation is passed by Congress, an appropriation warrant (Financial Management Service [FMS] Form 6200) is issued by the Treasury Department. The appropriation warrant establishes the amount of money authorized to be withdrawn from the Treasury.

Regular appropriation warrants are issued automatically by the Treasury to the receiving agency. Appropriation warrants are also issued to restore portions of unobligated appropriations balances to Federal agencies with annual appropriations; reduce amounts previously appropriated; establish and adjust certain general, special, and trust fund appropriations; and restore previously withdrawn unobligated amounts pursuant to pertinent legislation.

Apportionments (2)

Funds appropriated by Congress are "apportioned" to each agency by OMB. The apportionment process is intended to achieve an effective and orderly use of available budget authority by causing obligations to be incurred at a controlled rate. (a)

The NRC's apportionments are usually divided into quarterly increments, but not necessarily at a rate of 25 percent per quarter. The unobligated balance at the end of the quarter is carried forward for obligation in the subsequent quarter without reapportionment except at the end of the fiscal year. Although NRC no-year unobligated budget authority remains available beyond the end of the fiscal year, the NRC needs a new apportionment before unobligated balances can be obligated in subsequent fiscal years. (b)

The Director, Division of Budget and Analysis is responsible for preparing requests for apportionments and reapportionments of NRC budgetary resources. These requests are supported by projected commitment and obligation profiles submitted by NRC allowance holders. Such requests are submitted by the CFO to OMB for approval on Standard Form (SF) 132, "Apportionment and Reapportionment Schedule," in accordance with Part IV of OMB Circular A-34. The budgetary resources normally available to the NRC that comprise the apportionment or reapportionment request include—(c)

- New budget authority (i)
- Available unobligated balances at the end of the year (ii)
- Reimbursable work (iii)
- Recoveries of funds from prior years (iv)

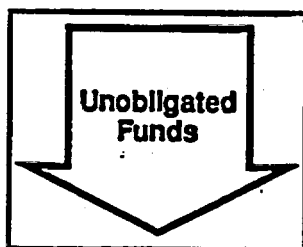
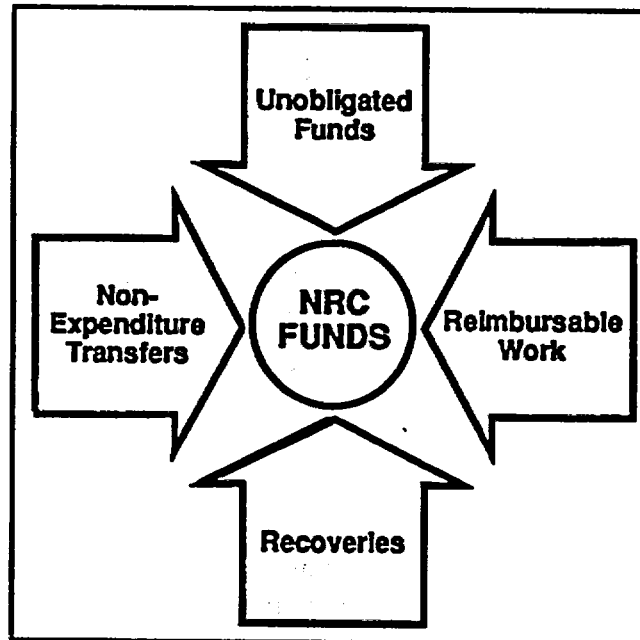
When the NRC's appropriation is enacted before the beginning of the fiscal year, the budgetary resources in the NRC's apportionment request include this new budget authority. Otherwise, the budgetary resources in the initial apportionment request for the fiscal year are limited to an estimate of the available unobligated balances at the end of the year. (d)

Allotments and Allowances (3)

The funds apportioned to the NRC by OMB are available for allotment to the Director, DBA. Allowances are then issued to allowance holders responsible for NRC programs and administrative services. Part IV of this handbook describes the allotment and allowance financial management process, and Part V details the Advice of Allowances and Financial Plan form issued by DBA.

Other Sources of NRC Funds (E)

In addition to annual appropriations, NRC funds come from four other major sources.



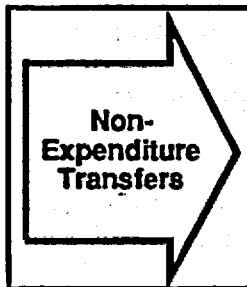
Available Unobligated Balances at the End of the Fiscal Year (1)

At the end of the fiscal year, the unobligated portion of NRC's no-year appropriated funds is carried forward for obligation during the next fiscal year. These funds remain available for obligation indefinitely, or until the no-year budget authority is canceled. However, the prior-year unobligated balance must be reappropriated by OMB before it can be allotted, allocated, and obligated during the new fiscal year.



Recoveries of Funds From Prior Years (2)

Recovery of prior-year obligations is another source of NRC funds. These recoveries occur through downward adjustments of prior-year obligations and downward adjustments for the difference between obligations previously recorded and outlays made for their payment. When prior-year funds are deobligated in the current fiscal year, they lose their association with the allowance holder and become available for reuse once they have been formally reapportioned by OMB, reallocated by the Office of the Chief Financial Officer (OCFO), and reallocated by the Director, DBA. Although deobligated prior-year funds may lose their association with the allowance holder, the recoveries still retain their original purposes for which the funds were appropriated. Refer to Part VII, "Deobligation of Funds," of this handbook for more information on deobligations.



Nonexpenditure Transfers (3)

Nonexpenditure transfers are accounting transactions that transfer amounts from one appropriation account to another. These transactions transfer all or part of the budget authority from one account to another in the same year the authority was made available. Transferred amounts are subject to the same time, purpose, and amount limitations stated in their parent appropriation. SF 1151, "Nonexpenditure Transfer Authorization," is the official document prepared by the transferring agency and sent to the Treasury Department. The NRC receives nonexpenditure transfers (SF 1151s) from the the Department of Energy (DOE) and the Agency for International Development (AID).

Nuclear Waste Fund (a)

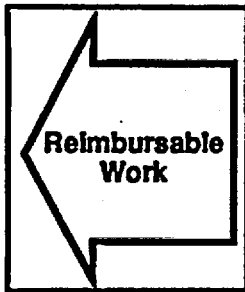
The Nuclear Waste Funds (NWFs) specified in the NRC's S&E appropriation are received through a nonexpenditure transfer authorization (SF 1151). Section 302 of the Nuclear Waste Policy Act of 1982 (42 U.S.C. 10222) established the NWF for the purpose of funding the disposal of high-level radioactive waste and spent nuclear fuel. The NWF consists of money paid by NRC licensed nuclear power reactors to the DOE to site, construct, and develop high-level nuclear waste management facilities. DOE transfers funds to the NRC from the NWF for funding agency obligations and expenditures associated with the NRC's regulatory responsibilities under the Nuclear Waste Policy Act, and these funds may not be used to fund any of NRC's other activities and programs. These funds remain available until expended.

Agency for International Development (AID) Funds (b)

Section 632(a) of the Foreign Assistance Act (FAA) provides AID statutory authority to allocate funds to the NRC for the purposes of carrying out the act. Such funds are available for obligation for the purposes authorized under the FAA or under the authority governing the activities of the NRC salaries and expenses appropriation. (i)

An AID allocation is a transfer of obligational authority for which budget authority remains with AID. Funds are allocated from AID to the NRC. The NRC is responsible for obligating these funds. The SF 1151, along with the authority cited, provides funding for NRC's AID allocation account. NRC also is responsible for meeting financial reporting requirements stipulated in the memorandum of agreement between NRC and AID. Funds must be obligated within the time period of the AID appropriation and its apportionment. (ii)

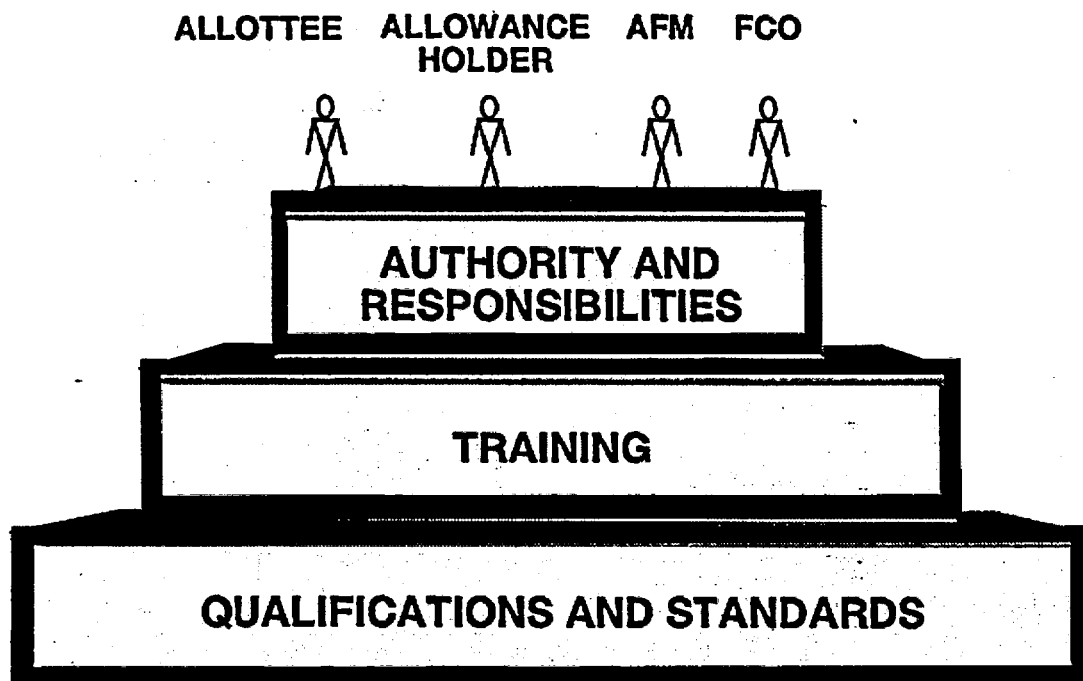
If the period of availability of the AID funds extends beyond the initial fiscal year and NRC does not obligate the allocated funds within the fiscal year in which funds were appropriated to AID, AID must provide notification that an apportionment has been approved for the next fiscal year before any remaining AID funds become available for obligation in the new fiscal year. (iii)



Reimbursable Work (4)

Reimbursable budgetary resources come from orders placed by the public or other Federal agencies for work to be performed by the NRC. Congress does not appropriate these funds to the NRC. The amount of reimbursable authority created is limited by the total value of orders or cash received and OMB apportionments. Authority to obligate reimbursable funds is provided in allowances by DBA. (See Part VIII, "Reimbursable Work Performed by the NRC for Others," of this handbook for details.)

Allotment Financial Management

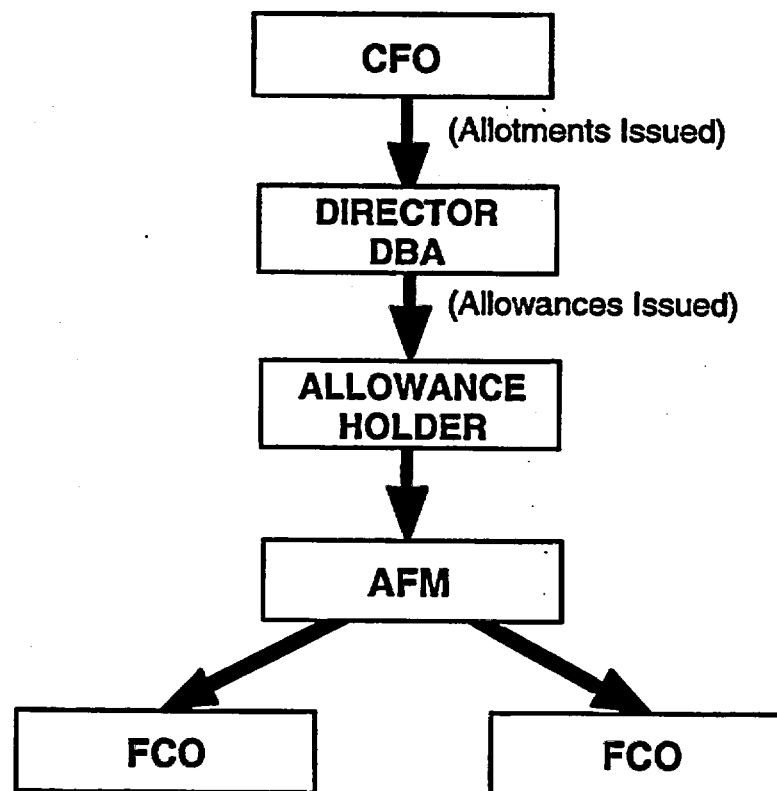


Overview (A)

Part IV describes the NRC's process for managing the funds allotted and allocated within the agency to fulfill program and administrative responsibilities. The Introduction includes the purpose and a general description of the allotment financial management process, followed by the role and responsibilities of the officials (allowance holders) who receive allowances. The processes for delegating authority to allowance financial

managers (AFMs) and funds certifying officials (FCOs) are described, together with guidance on qualifications, standards, and training for individuals designated for these positions. Examples of various types of potential funds control violations complete this part. An illustration of the NRC allotment financial management structure is shown below.

NRC Allotment Financial Management Structure



Introduction (B)

The NRC's system for the administrative control of funds is implemented through the assigned responsibilities, established procedures, and documentation requirements of the allotment financial management process. The purpose of this process is to ensure that (a) funds are used only for authorized purposes; (b) funds are economically and efficiently used; (c) obligations and expenditures do not exceed the amounts appropriated, apportioned, allotted, allocated, and specified as statutory limitations; and (d) funds are not reserved or otherwise withheld without congressional knowledge and approval. (1)

The NRC's funds control system is based on complementary and interrelated fiduciary responsibilities for both the Chief Financial Officer (CFO) and the NRC officials who receive allowances of agency funds. OCFO is responsible for maintaining the NRC accounting system that contains the official balances of funds apportioned, allotted, allocated, committed, obligated, and paid. NRC allowance holders are responsible for the internal records and controls in their organizational units. (2)

General requirements include: (3)

- **Funds Control Process.** Records and procedures to ensure that commitments and obligations are within the funding limits in applicable allowances and financial plans. (a)
- **Staff.** Funds control functions assigned to sufficient numbers of staff who meet NRC standards for qualifications and training. (b)
- **Separation of Functions.** Funds control duties separated from functions related to authorizing transactions to be obligated or expended. (c)
- **Records Integration and Reliability.** Procedures for monthly reconciliations of internal records and the reports from the NRC accounting system. (d)

The sections that follow present detailed information on each of these topics in the context of the specific responsibilities of the allottee, allowance holders, AFMs, and FCOs. (4)

Allottee Responsibilities (C)

ALLOTTEE

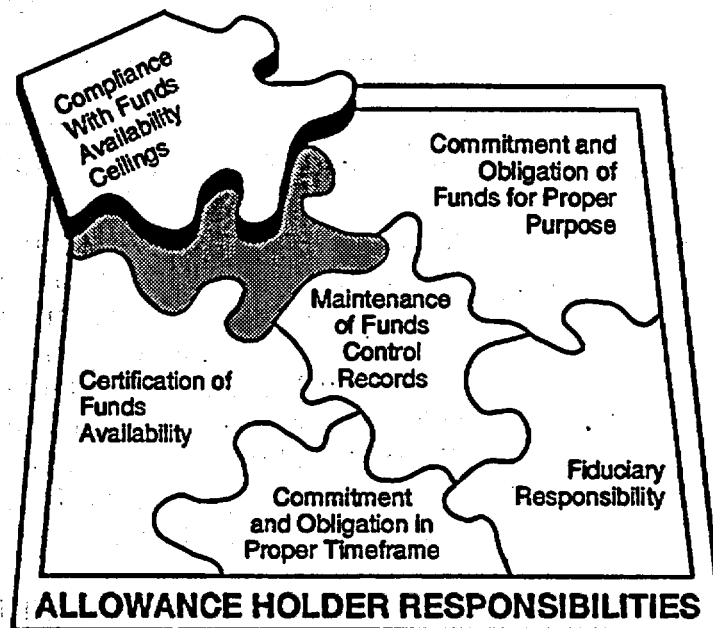


The CFO issues allotments to the Director, Division of Budget and Analysis (DBA). The Director, DBA, is the agency allottee for all of NRC's financial resources.

The allottee's responsibilities include:

- Issuing allowances and financial plans to officials who have been delegated the authority to commit, obligate, and expend funds within the amounts specified on their Advice of Allowances and Financial Plans.
- Reviewing and approving changes to allowances and financial plans.
- Ensuring that the total amount allocated will not exceed the total amount allotted.
- Supervisory and fiduciary responsibility for allotments issued, including legal responsibility in accordance with the provisions of the Antideficiency Act.

Allowance Holder Responsibilities (D)

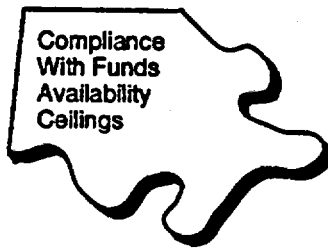


Those NRC officials delegated authority by the Director, DBA, to receive funds are referred to as allowance holders. These officials are allocated funds and are issued annual financial plans by the Director, DBA, to implement their program and administrative responsibilities. (See Part V and the Glossary of this handbook for more information on financial plans.)

As shown in the illustration under Section (D) of this part (and discussed in the following paragraphs), allowance holders have six broad responsibilities:

- Compliance With Funds Availability Ceilings
- Commitment and Obligation of Funds for the Proper Purpose
- Commitment and Obligation of Funds in the Proper Timeframe

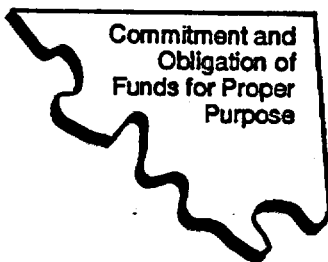
- Certification of Funds Availability
 - Maintenance of Funds Control Records
 - Fiduciary Responsibility
-



Compliance With Funds Availability Ceilings (1)

Allowance holders have a responsibility to ensure that commitments, obligations, or expenditures do not exceed amounts provided in allowances. In addition, NRC funds control policies limit commitments and obligations to the line-item values and the footnotes in the financial plan issued with the allowance. Allowance holders and all members of the allowance holder's staff are responsible for adhering to these funds availability ceilings in all actions related to the certification, commitment, or obligation of allocated funds. (a)

OCFO is responsible for verifying that commitments and obligations are within the funding limitations specified in allowances and financial plans. The agency's official accounting reports are the source for this verification. (See Section (D)(5) of this part for more information on funds control records.) (b)



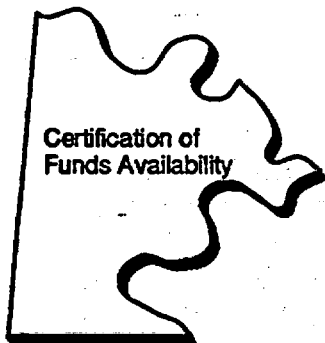
Commitment and Obligation of Funds for the Proper Purpose (2)

Allowance holders are responsible for ensuring that allocated funds are committed, obligated, and expended for the purposes for which they were appropriated as reflected in the current allowances and financial plans. Refer to Part VI of this handbook for further guidance on the commitment and obligation of funds for proper purposes.



Commitment and Obligation of Funds in the Proper Timeframe (3)

Allowances and financial plans expire at the end of the fiscal year. Funds may only be committed or obligated against a current allowance. Funds may be obligated only to meet current legitimate needs. Normally, funds are obligated against funds currently available at the time the need arises. For example, travel authorizations issued in September for travel in October are normally charged as obligations of the new fiscal year. Allowance holders should obligate the funds necessary to fulfill their administrative and programmatic needs to provide continuity between fiscal years. However, funds should not be committed and obligated merely to preclude loss of funds to the allowance holder at the end of the fiscal year.



Certification of Funds Availability (4)

Allowance holders are responsible for certifying the availability of funds (i.e., committing funds) within their allowances. Certifying funds precedes obligation and is the primary funds control mechanism for ensuring that obligations do not exceed allowances. Allowance holders may redelegate the authority to certify funds to one or more qualified individuals (e.g., allowance financial managers and funds certifying officials). (See Sections (E), (F), and (G) of this part for delegation procedures and qualifications for AFMs and FCOs.)



Maintenance of Funds Control Records (5)

As noted in the Introduction, OCFO is responsible for maintaining the NRC's accounting system. Each allowance holder is responsible for supplementing the data from the NRC's accounting system as necessary to ensure that fund certifications are within the limits established by current allowances and financial plans.

**Volume 4, Financial Management
Administrative Control of Funds
Handbook 4.2 Part IV**

Allowance Holder's Funds Control Records (a)

Each allowance holder is responsible for ensuring that a process is in place to maintain the financial records required to limit commitments and obligations to the amounts authorized. Financial records to be maintained include—(i)

- Allowances and financial plans (a)
- Documents containing statements certifying the availability of funds (b)
- Records of uncommitted balances (c)

For administrative control of NRC funds, the uncommitted balance is the most conservative means for determining the current status of funds availability. Inaccurate or delayed recording of transactions does not alleviate the allowance holder's responsibility for ensuring that funds are committed and obligated within the limits established by allowances and financial plans. (ii)

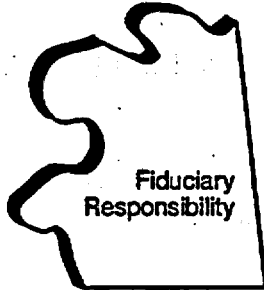
Control of Obligating Documents (b)

If the allowance holder is the obligating official, the allowance holder is responsible for ensuring that obligation documents are forwarded promptly for recording in the NRC's accounting system (normally within 2 work days after execution). In most circumstances, the documents are forwarded to the Division of Accounting and Finance (DAF).

Reconciliations (c)

Allowance holders are responsible for ensuring that procedures and assigned responsibilities are in place for monthly reconciliations of allowance holder records and the reports of the NRC's accounting system. Any differences identified during the reconciliation process should be resolved promptly. Coordinate with DAF as necessary. (See Part VI of this handbook for additional guidelines for reconciliations.)

Fiduciary Responsibility (6)



While the day-to-day duties related to the above responsibilities may be delegated to individual staff members, allowance holders retain the supervisory and overall fiduciary responsibility for allowances and financial plans issued to them. Thus, the allowance holder retains responsibility for adhering to the requirements of the Antideficiency Act and NRC funds control policies and procedures.

Allowance Financial Managers (AFMs) (E)

AFM



Each allowance holder may designate a single AFM to be responsible for the day-to-day functions of managing the allowance(s). If an AFM is designated, the individual selected must report directly to the allowance holder. An allowance holder's selection of an AFM is made in consultation with the CFO. If no one is designated, the allowance holder is the AFM.

**AUTHORITY AND
RESPONSIBILITY**

Delegation of Authority to the Allowance Financial Manager (1)

The delegation of authority to an AFM is made in writing and for a specific individual. (See Exhibit IV-1 for a format example.) New delegations of authority are required for changes or cancellations. Delegations are addressed to the Director, DBA; the Director, DAF; and the Director, Division of Contracts and Property Management (DCPM), Office of Administration (ADM). DBA will provide all allowance holders and AFMs with current lists of AFMs.

Responsibilities of the Allowance Financial Manager (2)

If an AFM is designated, the individual selected will have the responsibility for and authority to—

- Serve as financial management advisor to the allowance holder and provide advice on the use and status of allocated funds. (a)
 - Manage the process of the allowance holder's office for the administrative control of allocated funds and ensure that the process complies with the requirements contained in this directive. (b)
 - Develop and maintain funding plans and strategies (including commitment and obligation projections) based on program requirements, and request changes to allowances and financial plans based on shifts in program priorities and funding requirements. (Only the allowance holder may request the following changes to allowances and/or financial plans: allocations of additional resources to fund unbudgeted requirements, the return of funds, and transfers to other allowance holders.) The AFM may not redelegate authority to sign requests for changes to allowances and financial plans. The AFM ensures that allocated funds are economically and efficiently used. (c)
 - Certify availability of funds within the allowance(s) assigned to the allowance holder's office consistent with Section (F) of this part. The AFM may redelegate this function. (d)
 - Supervise the allowance holder's staff responsible for the administrative control of allocated funds (if the AFM delegates authority for any assigned functions). (e)
 - Carry out such additional duties as are necessary to discharge all allowance holder responsibilities as defined in this directive and handbook for the allowance(s) assigned to the allowance holder's office. (f)
-

FCO



Funds Certifying Officials (FCOs) (F)

The authority to certify funds may be redelegated to one or more qualified FCOs. If an allowance holder is also the AFM, this redelegation is from the allowance holder to the FCO. If an AFM has been designated, the redelegation is from the AFM to the FCO, with only the AFM authorized to designate individuals to serve as FCOs. If funds certifying authority is redelegated, the FCO must have a direct reporting relationship to the individual who has redelegated the authority on issues regarding the administrative control of allocated funds. For example, if the AFM is a division director, anyone within that division could be an FCO whether or not the division director is that person's direct supervisor as long as the FCO can communicate directly (not through other managers) with the AFM regarding funds control matters. The reporting relationship and accessibility provided must be specified in the FCO's position description.

Redelegation of Authority to Certify the Availability of Funds (1)

The redelegation of authority to an FCO is made in writing and for a specific individual. The redelegation must include an effective start date and a sample of the designated FCO's signature. (See Exhibit IV-2 for a format example.) New redelegations are required for additions, changes, or cancellations. Designation of an effective end date is made at the discretion of the allowance holder or the AFM. Written redelegations of authority are addressed to the Director, DBA; the Director, DAF; and the Director, ADM/DCPM. A copy should be maintained by the issuing office, and copies should be distributed to all those within that office who are authorized to incur obligations on behalf of the NRC (see Part VI of this handbook for more detail). (a)

Authority redelegated by the allowance holder or the AFM to the FCO cannot be further redelegated. The prohibition on further redelegation must be included in the written redelegation of funds certifying authority. Redelegation of funds certifying authority should be limited to the minimum number of individuals necessary to ensure effective and efficient management control of funds. (b)

Role of the Funds Certifying Official (2)

The FCO is assigned responsibility for and delegated the authority to certify that sufficient funds are available in the current allowance and financial plan for entering into obligations. The FCO confirms funds availability by signing the appropriate commitment document before the action that creates an obligation on behalf of the NRC. When certifying funds availability, the FCO must ensure that the purpose is proper, the amount is available, and the funds are committed and obligated in the proper timeframe (see Part IV, Section (D)). An FCO's certifying function includes verifying the accuracy of accounting data on commitment documents before certifying the availability of funds. (a)

Individuals other than the FCO may be assigned responsibilities for recording commitments and reconciling allowance holder records to the monthly balances reported by the NRC accounting system. Distributed responsibility for these functions does not alleviate the FCO's responsibility for ensuring that funds are only certified within the limits provided by current allowances and financial plans. (b)

Separation of Duties for Certifying the Availability of Funds (3)

Responsibilities for funds certification should be assigned to sufficient numbers of individuals to provide a system of checks and balances. Guidelines include: (a)

- Individuals who have been delegated the authority to enter the agency into obligations and to certify funds availability are not eligible to sign both as an obligating official and an FCO for the same spending action. An exception to this requirement is a temporary duty travel authorization. For this document, one individual signs as both an FCO and an authorizing official. (i)
- Imprest fund cashiers or other persons authorized to make or certify the payment of goods or services are not eligible to certify the availability of funds for goods and services that are paid out of an imprest fund. (ii)
- Some individuals who are authorized to certify funds availability may also have the authority to administratively approve the request of such funds for a particular agency need (i.e., certain office directors and regional administrators). Individuals who have the authority to administratively approve requests and to certify the availability of funds are not eligible to sign both as an approving official and an FCO for the same spending action. (iii)

Exceptions to any of these requirements must be requested in writing by the allowance holder and submitted to the DCFO. (b)

Qualifications, Standards, and Training for Allowance Financial Managers and Funds Certifying Officials (G)

The CFO provides agencywide policy advice on the qualifications, recruitment, performance, training, and retention of all financial management personnel, including review and concurrence authority over the position descriptions and skill requirements for allowance financial management positions. The following requirements have been established for the selection and training of AFMs and FCOs.

Qualifications and Standards (1)

QUALIFICATIONS AND STANDARDS

The following are the minimum skills required to be an AFM. These skills should be incorporated in the position descriptions of each AFM: (a)

- Knowledge of and experience in applying Federal budget implementation and accounting principles, policies, and procedures sufficient (1) to understand their relationship to appropriations, apportionments, financial plans, allotments, allowances, commitments, obligations, and various financial reports as implemented at the NRC, and (2) to maintain office procedures for the administrative control of funds to comply with the requirements of this directive. (i)
- Knowledge of the NRC budget activities managed by the office sufficient to develop funding plans, options, and strategies, and to adjust to increased or decreased funding requirements and shifts in program priorities. (ii)
- Demonstrated ability to analyze complex financial issues, to interpret the implications of those issues as they affect office financial operations, and to develop recommendations for resolving such problems. (iii)
- Demonstrated ability to communicate effectively and concisely. Writing and verbal skills sufficient to clearly articulate complex financial issues, to interpret the implications of those problems, and to present recommendations in a form suitable for senior management decisions. (iv)
- Knowledge of financial systems and internal controls sufficient to ensure that systems used by the office to maintain financial information for the administrative control of funds are adequate to comply with the requirements of this directive. (v)

- Ability to coordinate and direct assigned personnel (if applicable). (vi)

The minimum skills required to be an FCO include knowledge of and experience in applying Federal budget implementation and accounting principles, policies, and procedures sufficient (1) to understand their relationship to allotments, financial plans, allowances, commitments, obligations, and various financial reports as implemented at the NRC, and (2) to certify the availability of funds from within the assigned allowance(s) consistent with the requirements of this directive. These skills should be incorporated in the position descriptions of each FCO. (b)

Exhibits IV-3 and IV-4 list suggested elements and standards for AFM and FCO annual performance assessments. These suggestions are offered as guidelines to be revised or supplemented as necessary, depending on specific performance requirements in each allowance holder's organizational unit. (c)

TRAINING

Training Requirements (2)

One of the responsibilities of the agency's CFO is to ensure that agency personnel who are engaged in financial management functions receive appropriate training. Toward this end, the Office of Human Resources (HR), in conjunction with OCFO, has developed two training courses that are specifically tailored to meet the needs of AFMs and FCOs. These courses are—(a)

- **Financial Management Seminar.** Key principles of Federal Government accounting, appropriations law, funds control, and internal control and specific applications to financial management at the NRC. (i)
- **Administrative Control of Funds.** Policies and procedures for proper administrative control of funds at the NRC in accordance with Management Directive and Handbook 4.2. (ii)

These courses are presented on a periodic basis. Individuals newly assigned the role of AFM or FCO will be eligible to certify the availability of funds after they have demonstrated to the applicable allowance holder or AFM that they understand the requirements of this handbook as they apply to the AFM's or FCO's position. Continued authority to certify funds availability depends on the successful completion of these courses as soon as they become available. (b)

AFMs and FCOs are also encouraged to seek out and attend relevant financial management training available both within the agency and at outside organizations. Contact HR or DBA for course information. (c)

Violations of the Antideficiency Act and NRC Administrative Ceilings (H)

The goal of the NRC's system for administrative control of funds is to ensure that the agency's responsibility for not exceeding budgetary limits is fulfilled. The system is based on shared responsibility and levels of individual accountability for adhering to the limits established by the Antideficiency Act and NRC's administrative ceilings. A commitment, obligation, or expenditure in excess of an amount specified on an allowance or financial plan is a violation of NRC's administrative control of funds regulations and is a violation of the Antideficiency Act when it causes an overobligation or overexpenditure of an allotment. This section presents examples of potential violations when these limits are exceeded, assigned accountability level(s), and responsibilities and procedures for identifying and reporting violations.

Responsibility for Violations (1)

The specific circumstances surrounding a violation of the Antideficiency Act or an NRC administrative ceiling determine responsibility. The following examples illustrate responsibility for four types of potential violations. (a)

- **Improper Allowance of Funds.** If a violation occurs because funds are allocated that are not yet available or are in excess of unallocated allotments, the Director, DBA, is held responsible. (i)
- **Improper Commitment of Funds.** If a violation occurs because funds are certified as available by a properly delegated FCO but are not available, the allowance holder, the AFM, and the FCO who improperly certified funds availability are held responsible. In this example, designation of both an AFM and an FCO is assumed. (ii)

- **Authorizing or Creating Obligations Without a Proper Certification of Funds Availability.** If a violation occurs because an individual authorized to enter the agency into an obligation does so without verifying that funds were properly certified as available, the obligating official is held responsible. As an example, the documentation supporting an obligating document must include a proper written certification of funds availability from an official delegated authority in writing to certify the availability of these funds. (iii)
- **Accepting Voluntary Services.** If voluntary services have been improperly accepted for the United States, the person who accepts the voluntary services may be held responsible for the violation. An example of improper voluntary services is accepting services from a contractor without a valid contract to provide funding. (iv)

Other situations would be examined on a case-by-case basis. Part VI, "Commitment and Obligation of Funds," of this handbook provides guidance on pitfalls to avoid in the process of committing and obligating funds within available fund ceilings. (b)

Identifying and Reporting Violations (2)

OCFO is responsible for monitoring reports from the NRC accounting system to identify any commitments or obligations in excess of an apportionment, an allotment, an allowance, or a line item on an allowance holder's financial plan. If the reports indicate that a limitation may have been exceeded, OCFO will immediately contact the allowance holder to confirm that the limitation has, in fact, been exceeded and to preclude further obligations until the situation is resolved. If a limitation has been exceeded, the CFO will determine the cause, notify the appropriate agency officials, and ensure that corrective action is taken. In the event of a violation of the Antideficiency Act, the CFO will report to the Chairman of the Commission, in accordance with the requirements of OMB Circular A-34, Sections 22.2, 22.6, 22.7, and 22.8. This reporting requirement is not affected by the amount of funds involved nor corrective actions taken as a result of a violation.

Exhibit IV-1 Redelelegation of Authority for Allowance Financial Management

MEMORANDUM TO: Director, Division of Budget and Analysis
Office of the Controller

Director, Division of Accounting and Finance
Office of the Controller

Director, Division of Contracts and Property Management
Office of Administration

FROM: ALLOWANCE HOLDER

SUBJECT: REDELEGATION OF AUTHORITY FOR
ALLOWANCE FINANCIAL MANAGEMENT

In accordance with the authority delegated to me, _____ is hereby appointed Allowance Financial Manager (AFM) for those allowances and financial plans assigned to me. In his/her capacity of AFM, _____ is delegated authority to carry out those functions specified in NRC Handbook 4.2, Part IV, Section (E), on my behalf. I understand that this delegation of authority does not relieve me of responsibility for violations of the Antideficiency Act or NRC funds control policy and procedures. This memorandum serves as the AFM's official delegation of authority. This delegation of authority is effective immediately, cannot be further redelegated, and supersedes all previous delegations.

CONTACT:

Attachment: Sample of the AFM's Signature

Distribution:
AFM

Allowance holder staff responsible for approving obligating documents

Note: All designations of AFMs require prior consultation with the CFO.

Exhibit IV-2 Redelelegation of Authority for Funds Certification

MEMORANDUM TO: Director, Division of Budget and Analysis
Office of the Controller
Director, Division of Accounting and Finance
Office of the Controller
Director, Division of Contracts and Property Management
Office of Administration

FROM: ALLOWANCE FINANCIAL MANAGER (OR
ALLOWANCE HOLDER IF NO AFM HAS
BEEN DESIGNATED)

SUBJECT: REDELEGATION OF AUTHORITY FOR FUNDS
CERTIFICATION

In accordance with the authority delegated to me, the following individuals are hereby redelegated authority to certify the availability of funds for the _____ allowance(s):

Type of Funding	Funds Certifying Official (FCO)	Sample Signature
All Funding	Penny Pincher	_____ Signature
Contract Support	Bill Cash	_____ Signature
Travel Funds only	John Doe	_____ Signature

This memorandum serves as the official delegation of authority for the FCOs. The signatures of authorized FCOs attest that individuals are aware of and understand their fiduciary responsibilities for certifying funds availability in accordance with policies and procedures specified in Management Directive and Handbook 4.2. This authority is effective _____, cannot be further redelegated, and supersedes all previous delegations.

CONTACT:

Distribution:
FCO(s)

Allowance holder (if memorandum is from an AFM)

Allowance holder staff responsible for approving obligating documents

Exhibit IV-3 Guidelines for the Performance Plan of the Allowance Financial Manager (AFM)

Performance Elements and Standards

Element

1. Manage the office process for the administrative control of allocated funds. Ensure that the process complies with the requirements contained in Management Directive and Handbook 4.2.

Standard

- ▶ Certification of funds is consistent with the requirements contained in Management Directive and Handbook 4.2. For example, no violations of the Antideficiency Act occur due to improper certification of funds, funds are used only for authorized purposes, and certification does not result in a violation of the fund restrictions delineated in the financial plans and allowances.
- ▶ Provides certification of funds in a timely manner (normally within one working day) in the majority of cases. (Timeliness will depend on the circumstances and requires judgment on the part of the AFM. Part of the evaluation for achieving a rating beyond *fully successful* is the ability of the AFM to determine what items require immediate response and apply priorities to such items.)
- ▶ Records are maintained with such accuracy and timeliness as is necessary to ensure that funds are not certified in excess of the amounts which are made available in applicable financial plans and allowances. (Detailed requirements are delineated in Handbook 4.2, Part IV.)
- ▶ Data required to be entered by allowance holders is recorded in the agency accounting system in a timely and accurate manner consistent with published DAF procedures.
- ▶ Office records are reconciled with official agency accounting records on a monthly basis and differences identified in these reconciliations are resolved promptly (normally within 30 calendar days after month end). (Guidelines for reconciliation are provided in Handbook 4.2, Part VI.)
- ▶ Other actions necessary to comply with the requirements of Management Directive and Handbook 4.2 are completed in an accurate and timely manner. Communication is maintained with the allowance holder regarding the financial status of allocated funds. Notifies the allowance holder of significant issues in a timely manner. (The degree of accuracy and timeliness will depend on the circumstances and requires judgment on the part of the AFM. Part of the evaluation for achieving a rating beyond *fully successful* is the ability of the AFM to determine such items.)

Exhibit IV-3 (continued)

Element

2. Develop and maintain funding plans and strategies (including commitment and obligation projections) based on program requirements and request changes to financial plans and advice of allowances based on shifts in program priorities and funding requirements. Ensure that allocated funds are economically and efficiently used.

Standard

- ▶ Accurate time-phased projections of commitments and obligations are provided in a timely manner to DBA as a basis for requesting apportionments from OMB and for determining allowance requirements during the fiscal year.
- ▶ Shifting program funding requirements are evaluated on a continuous basis throughout the fiscal year and requests for financial plan and allowance changes are submitted to DBA in a timely manner. [Timeliness will depend on the circumstances and requires judgment on the part of the AFM. Part of the evaluation for achieving a rating beyond *fully successful* is the ability of the AFM to determine the lead times involved in approval of such requests (e.g., are Congressional approvals required) and plan accordingly.] The number of requests for financial plan and allowance changes should be kept to the minimum consistent with achieving program requirements.
- ▶ A timely review of office funding requirements is conducted as a basis for submitting the office request for unfunded requirements during the midyear resource review (reference Handbook 4.2).
- ▶ Unpaid prior year obligations are deobligated in a timely manner. [Normally, unpaid prior year obligations remaining as of mid-fiscal year (3/31) are only associated with procurements which have been identified for closeout. Appropriate actions (within allowance holder responsibilities as defined in Handbook 4.2) have been taken to close out those procurements.]

Exhibit IV-4 Guidelines for the Performance Plan of the Funds Certifying Official (FCO)

Performance Elements and Standards

Element

1. Certify availability of funds within the allowance(s) assigned to the office consistent with the requirements contained in Management Directive and Handbook 4.2.

Standard

- ▶ Certification is consistent with the requirements contained in Management Directive and Handbook 4.2. For example, no violations of the Antideficiency Act occur due to improper certification of funds, funds are used only for authorized purposes, and certification does not result in a violation of the fund restrictions delineated in the financial plans and allowances.
- ▶ Provides certification in a timely manner (normally within one working day) in the majority of cases. (Timeliness will depend on the circumstances and requires judgment on the part of the FCO. Part of the evaluation for achieving a rating beyond *fully successful* is the ability of the FCO to determine what items require immediate response and apply priorities to such items.)
- ▶ Notifies Allowance Financial Manager (AFM) of significant problems in a timely manner. (Timeliness depends on the circumstances and requires the use of judgment by the FCO. Part of the evaluation for achieving a rating beyond *fully successful* is the ability of the FCO to determine what is of importance to bring to AFM's attention. Any unresolved problems which could lead to a violation of the fund restrictions delineated in the financial plans and allowances will be brought to the AFM's attention IMMEDIATELY.)

Exhibit IV-4 (continued)

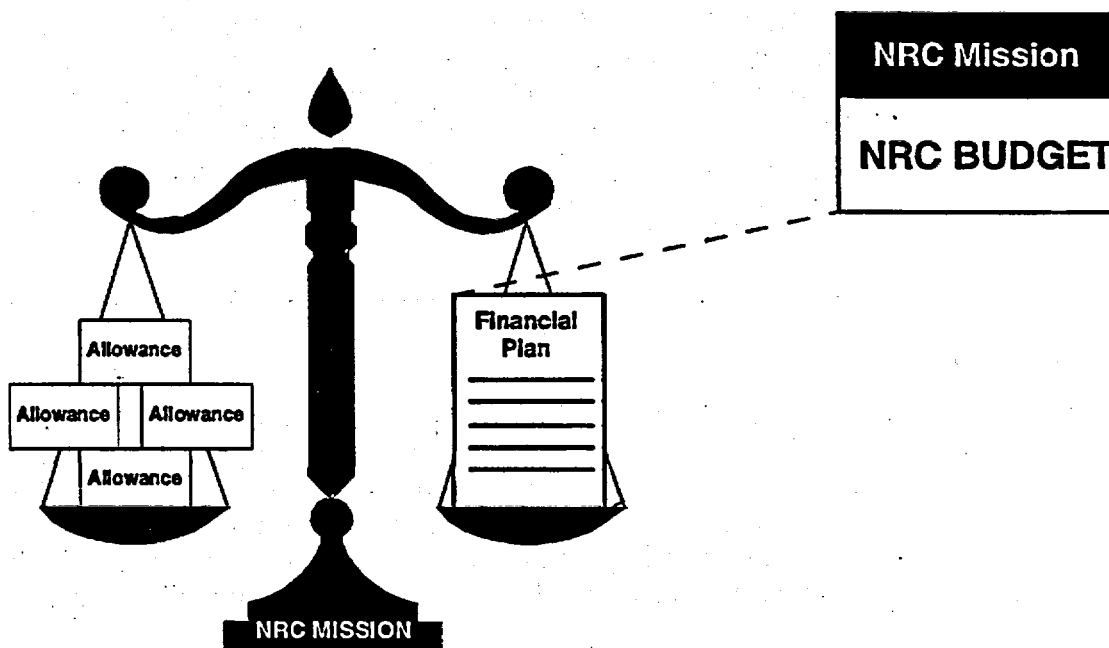
Element (If Applicable to the FCO)

- 2. Maintain office records required for the administrative control of allocated funds. Ensure that the process complies with the requirements contained in Management Directive and Handbook 4.2.**

Standard

- ▶ Records are maintained with such accuracy and timeliness as is necessary to ensure that funds are not certified in excess of the amounts which are made available in applicable financial plans and allowances. (Detailed requirements are delineated in Handbook 4.2, Part IV.)
- ▶ Data required to be entered by allowance holders is recorded in the agency accounting system in a timely and accurate manner consistent with published DAF procedures.
- ▶ Office records are reconciled with official agency accounting records on a monthly basis and differences identified in these reconciliations are resolved promptly (normally within 30 calendar days after month end). (Guidelines for reconciliation are provided in Handbook 4.2, Part VI.)

Allowance and Financial Plan Process



Overview (A)

Part V describes the NRC's process for issuing allowances of the funds appropriated by Congress, apportioned by the Office of Management and Budget (OMB), and allotted by the Chief Financial Officer (CFO). The purpose and relationships of allowances and financial plans are defined. The NRC "Advice of Allowances and Financial Plan" (AAFP) (Exhibit V-1) illustrates the kind of funds control information issued to NRC

allowance holders. The process and form used for requesting a change in the financial plan are summarized, followed by a discussion of reprogramming actions that require congressional approval and the role of the NRC base table in the allowance process.

Summary of Allowances and Financial Plans (B)

As described in Part III of this handbook, the NRC receives budgetary resources through the appropriation and apportionment process, and by appropriation transfers. Once OMB has apportioned budgetary resources to the agency and funds are allotted, the Director, Division of Budget and Analysis (DBA), distributes Issue #1 of the AAFP to each allowance holder. Subsequent issues are prepared and distributed to allocate reapportionments as they are received from OMB and allotted to the Director, DBA, or in response to requests for changes in allowances or financial plans. Separate AAFPs will be issued for each unique appropriation symbol. See Exhibit V-1.

Advice of Allowances (1)

As shown in Exhibit V-1, two types of allowance information are provided. The "Actual Allowances" display provides authority to incur obligations against funds currently apportioned by OMB and allotted by the CFO (usually on a quarterly basis). Allowances anticipated in subsequent quarters are shown in the "Planned Quarterly Allowances by Funds Source" display.

Financial Plan (2)

The financial plan delineates the planned annual allocation of funds to allowance holders consistent with the NRC budget. The NRC budget is submitted to OMB and to the Congress, and provides the basis for assessing the NRC's progress in achieving agency goals. The NRC budget provides a plan of expenditure at the program, cost center, activity, and subactivity level.

Relationship of Advice of Allowances and Financial Plan (3)

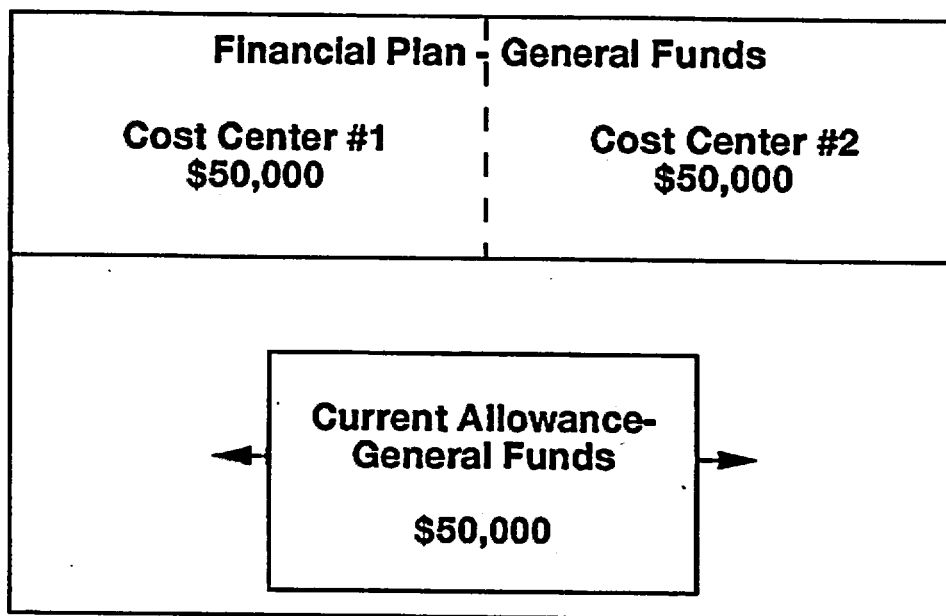
The advice of allowances provides authority to incur obligations. The financial plan and footnotes delineate restrictions on how the funds provided in the allowances may be used. The financial plan delineates amounts planned to be allocated on an annual basis, while the advice of allowances delineates the amount currently available for obligation and the anticipated allowance of funds for each quarter of the current fiscal year. (a)

An allowance holder certifies the availability of funds within the limits delineated by BOTH the advice of allowances and the financial plan. For example, if the current advice of allowances provides \$50,000 for General Funds and the current financial plan provides two allocations under General Funds of \$50,000 for cost center #1 and \$50,000 for cost center #2, the allowance holder is authorized to certify up to \$50,000 total between the two allocations. The exact allocation of the \$50,000 is up to the allowance holder. (See Allowance Holder A example in Table V-1.) (b)

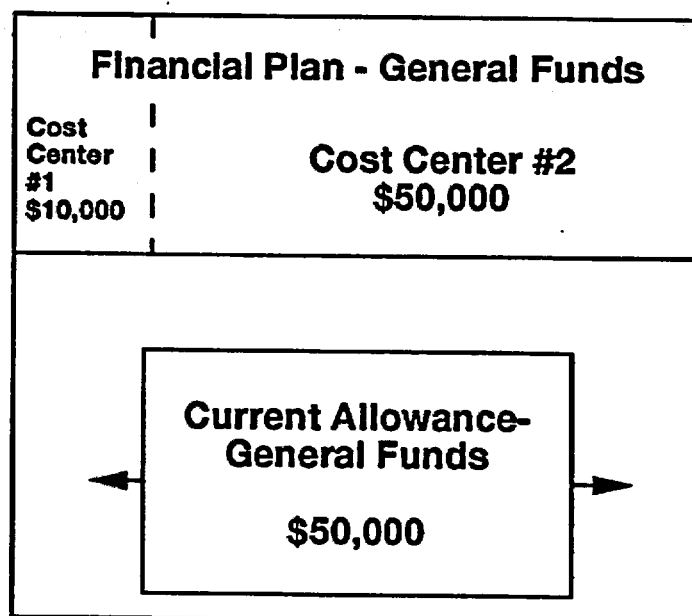
If, however, the current advice of allowance for General Funds provides \$50,000 and the current financial plan provides two allocations under General Funds of \$10,000 for cost center #1 and \$50,000 for cost center #2, the allowance holder is only authorized to certify up to \$10,000 for cost center #1. The remaining \$40,000 can be certified for cost center #2. Alternatively, the entire \$50,000 could be certified for cost center #2 and none for cost center #1, or any combination in between. (See Allowance Holder B example in Table V-1.) (c)

**Table V-1 Relationship of Advice of Allowance and
 Financial Plan**

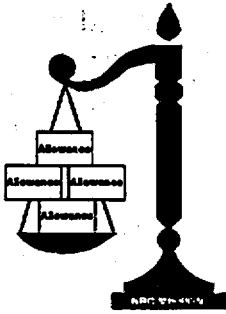
Allowance Holder A:



Allowance Holder B:



Advice of Allowances (C)



General (1)

An advice of allowances provides authority to allowance holders to incur obligations and make expenditures within a specified amount. Allowances are made as funds are apportioned and allotted and will be incremental if OMB apportions funds on a quarterly schedule. Amounts allotted may not exceed the amount apportioned and amounts provided in advice of allowances may not exceed amounts allotted. Allowances remain available for commitment and obligation until the end of the fiscal year, unless they are reduced by a subsequent advice of allowances. All allowances expire at the end of the fiscal year. Any funds unobligated at the end of the fiscal year cannot be committed or obligated unless they are provided to the allowance holder by a new advice of allowances in the following fiscal year. Part IX, "Unobligated Carryover Funds," of this handbook discusses the process of carrying over unobligated funds at fiscal year end.

Sources of Funds (2)

An allowance holder who is responsible for activities financed by more than one source of funds will receive more than one allowance on the advice of allowances. For example, the Advice of Allowances and Financial Plan form issued to the Director, Office of Nuclear Material Safety and Safeguards, includes three allowances: one for General Funds, one for Nuclear Waste Funds (NWFs), and one for Reimbursable Work. Each allowance amount represents a ceiling on the funds that may be obligated. Incurring obligations in excess of an allowance amount is a violation of NRC's administrative control of funds policies and procedures. The allowance reflects any restrictions on the use of funds for particular purposes related to funds sources. Funds derived from the NWF, for example, are used only for activities related to high-level waste disposal. (a)

Funds from the following sources may be listed as separate allowances: (b)

- **General Funds.** Funds from the agency's salaries and expenses (S&E) appropriation. Funds that are not derived from the NWF, not transferred by AID, and not designated for official representation are shown as a separate line (General) on the advice of allowances. (i)
- **Nuclear Waste Fund.** Allowance holders responsible for activities financed from the NWF receive a separate allowance line (Nuclear Waste Fund) on the advice of allowances. (ii)
- **AID Transfer Funds.** The Agency for International Development (AID) provides funds to the NRC, through a transfer and an allocation of funds, for the purpose of carrying out the Foreign Assistance Act of 1961, as amended. Allowance holders responsible for activities financed from the AID transfer receive a separate allowance line on the advice of allowances. Allowance holders responsible for activities financed from the AID allocation receive a separate allowance. (iii)
- **Official Representation.** The portion of the S&E appropriation designated for official representation is allocated as a separate line (Representation) on the advice of allowances. (iv)
- **Reimbursable Work.** Funds for obligations in support of reimbursable work agreements in which the NRC is performing services for others are allocated as a separate line (Reimbursement) on the advice of allowances. (v)

Footnotes to the Advice of Allowances and Financial Plan (3)

As summarized in Exhibit V-1, restrictions on the uses of funds contained in the appropriation acts, other legislation, or reimbursable agreements are detailed in footnotes to allowances and financial plans. These footnotes describe limitations on the purposes for which appropriated funds may be used and are subject to change each fiscal year. Questions regarding the interpretation of these footnotes should be addressed to the Director, DBA.



Financial Plan (D)

General (1)

Financial plans delineate planned annual allocations of funds to allowance holders that are based on the NRC budget and the legislation that authorizes and appropriates funding for the agency. An example of a financial plan is shown in Exhibit V-1.

Categories of Funds (2)

Financial plans delineate various categories of funds to allowance holders, depending upon the broad purposes for which they may be used. Allowance holders are authorized to commit or obligate funds only for purposes appropriate to the categories of funds they have received. The categories may include general funds, reimbursable work, official representation, AID funds, funds for nuclear waste activities, and funds for personnel compensation and benefits. (a)

Funds for personnel compensation and benefits correspond to OMB object classifications 11, 12, and 13. Amounts for personnel under NRC's salaries and expenses appropriation are allocated to the Office of the Chief Financial Officer (OCFO). Amounts for personnel under the Office of Inspector General Appropriation are allocated to the Inspector General. (b)

Funds for reimbursable work are provided as a separate amount on the financial plan in support of reimbursable work agreements in which NRC is performing services for others. As designated in the footnotes to the advice of allowances and financial plan, each individual reimbursable work agreement ordinarily represents an obligational ceiling which may not be exceeded. (See Part VIII, "Reimbursable Work Performed by the NRC for Others," for additional information on reimbursable work.) (c)

Funds for official representation are delineated on the OCFO financial plan as a separate limitation on the amount to be obligated for official representation expenses. (d)

Advice of Allowances and Financial Plan Form (E)

Table V-2 shows the information contained on the NRC AAFP. Refer to Exhibit V-1 for the location of each data field mentioned.

Table V-2 Information on the NRC “Advice of Allowances and Financial Plan” (AAFP)	
Section	Description
<ul style="list-style-type: none">• Issue to	<ul style="list-style-type: none">• Name and title of the allowance holder. Generally, this is the office director or the regional administrator responsible for the funds allocated. Allowance holders are designated by the Director, DBA
<ul style="list-style-type: none">• Fiscal Year	<ul style="list-style-type: none">• Designates the fiscal year during which the advice of allowances and financial plan is issued.
<ul style="list-style-type: none">• Appropriation	<ul style="list-style-type: none">• Treasury appropriation symbol from which the funds are derived. NRC’s salaries and expenses appropriation symbol is designated with “31X0200.” NRC’s Inspector General appropriation is designated with “31X0300.”
<ul style="list-style-type: none">• Allowance Holder	<ul style="list-style-type: none">• Designates the allowance holder office name.

Table V-2 (continued)

Allowance Holder Codes			
Allowance Holder Office	Code	Allowance Holder Office	Code
• Administration	• ADM	• Nuclear Reactor Regulation	• NRR
• Analysis and Evaluation of Operational Data	• AEOD	• Human Resources	• HR
• AID Allocation Funds	• AID	• Nuclear Regulatory Research	• RES
• NRC Central	• CEN	• Region I	• RG1
• Chief Information Officer	• CIO	• Region II	• RG2
• Inspector General	• IG	• Region III	• RG3
• Nuclear Material Safety and Safeguards	• NMSS	• Region IV	• RG4

Table V-2 (continued)

Section	Description
<ul style="list-style-type: none"> • Issue # 	<ul style="list-style-type: none"> • Advice of allowances and financial plans are sequentially numbered each fiscal year as they are issued. The most current "Issue #" represents the advice of allowances and financial plan which is currently in effect.
<ul style="list-style-type: none"> • Effective Date 	<ul style="list-style-type: none"> • Date the advice of allowances and financial plan becomes effective. The allowance holder is not authorized to enter into commitments or incur obligations against newly allocated funds or increases in financial plan amounts before this date. The advice of allowances and financial plan document may be issued in advance of the "Effective Date" in order to ensure that it is received by the date in which funds become available. For example, the initial advice of allowances and financial plan for the fiscal year might be issued on September 25 with an "Effective Date" of October 1. In this case, commitments and obligations against the document may not be incurred until October 1. (See Part V (H)(2) for expedited and verbal approval of AAFPs.)
<ul style="list-style-type: none"> • Expiration Date 	<ul style="list-style-type: none"> • The last date that the advice of allowances and financial plan is in effect. Normally, this will be the last date of the fiscal year. This is the last day that allowance holders may commit or obligate funds against this advice of allowances and financial plan.
<ul style="list-style-type: none"> • Signature 	<ul style="list-style-type: none"> • The advice of allowances and financial plan is signed by the Director, DBA, or someone officially delegated authority to act for that person.
<ul style="list-style-type: none"> • Date Signed 	<ul style="list-style-type: none"> • Date the advice of allowances and financial plan was signed.

Table V-2 (continued)

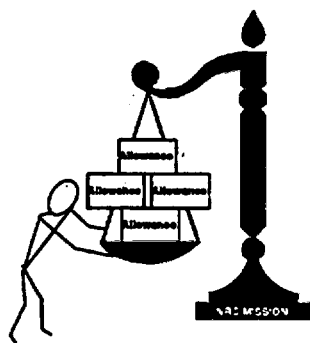
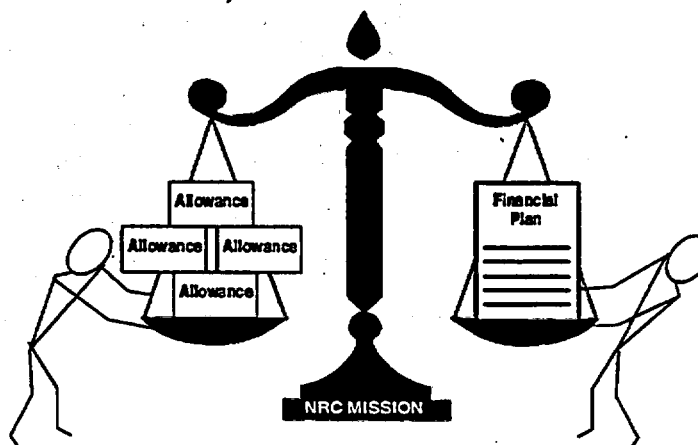
Advice of Allotments Section	
Section	Description
• Instructions	• Special instructions, constraints, or restrictions that apply to the allowance holder's use of funds.
• Allowance/ Funds Source	• Titles of the sources of funds from which the allowance holder has received allowances. Amounts allocated from individual sources of funds represent individual allowances.
• Previous Allowances	• Amounts allocated during the current fiscal year before the current allowance. These amounts equal the "Current Allowances" amounts on the previous advice of allowances.
• Change	• Incremental amount being allocated on the current advice of allowances. Although figures in this column normally represent increases in the amounts allocated, amounts may be decreased with negative numbers. The amounts from this column are recorded into the NRC accounting system to adjust the amounts reported as allocated.
• Current Allowances	• Cumulative amount allocated. These amounts are available for commitments and obligations. The current allowance amount for each source of funds is the ceiling that is subject to NRC's administrative control of funds policies and procedures.
• Remarks	• Explanation of the reason for the increase or decrease in allowances (i.e., new appropriation of funds, quarterly allowance, or transfer of funds). If funds have been allocated for reimbursable work, an explanation of the specific purposes for which the funds are available will be provided.
• Planned Quarterly Allowances By Funds Source	• Planned allowances by fiscal quarters. Amounts to be allocated in future quarters are not available for commitments or obligations until allocated under the "Current Allowances" column.

Table V-2 (continued)

Financial Plan Section	
Section	Description
<ul style="list-style-type: none"> • Instructions 	<ul style="list-style-type: none"> • Specific guidance for implementing the financial plan.
<ul style="list-style-type: none"> • Program Code 	<ul style="list-style-type: none"> • The program code provides a framework for controlling funds in a manner consistent with the structure in the NRC budget. The program code comprises the last six digits of the budget and reporting (B&R) number: <ul style="list-style-type: none"> Position 1: Program in the NRC Budget Position 2: Business/Support Cost Center in the NRC Budget Positions 3, 4: Business/Support Activity in the NRC Budget Positions 5, 6: Business/Support Subactivity in the NRC Budget • Commitments, obligations and payments are charged to B&R classifications at a level of detail equal to or lower than that specified on the financial plan. Valid B&R classifications are issued by DBA/FCB at the beginning of each fiscal year.
<ul style="list-style-type: none"> • Title 	<ul style="list-style-type: none"> • Title of the source of funds, program, cost center, activity, or subactivity corresponding to the level of detail for which funds are provided.
<ul style="list-style-type: none"> • Original Plan 	<ul style="list-style-type: none"> • Amounts provided in the initial financial plan for the fiscal year.
<ul style="list-style-type: none"> • Previous Plan 	<ul style="list-style-type: none"> • Amounts provided in the financial plan issued in the current fiscal year before the current plan.
<ul style="list-style-type: none"> • Current Change 	<ul style="list-style-type: none"> • Incremental amount being provided in the current financial plan. Figures in this column may represent either increases or decreases.
<ul style="list-style-type: none"> • Current Plan 	<ul style="list-style-type: none"> • Amounts currently provided in the financial plan. This column is the sum of the "Previous Plan" and "Change" columns. AMOUNTS IN THIS COLUMN ARE ONLY AVAILABLE FOR COMMITMENT AND OBLIGATION IF FUNDS ARE ALSO PROVIDED IN THE CORRESPONDING ADVICE OF ALLOWANCES.
<ul style="list-style-type: none"> • Footnotes 	<ul style="list-style-type: none"> • Restrictions on the uses of funds contained in the appropriation acts, other legislation, or reimbursable agreements are detailed in footnotes to the advice of allowances and financial plan.

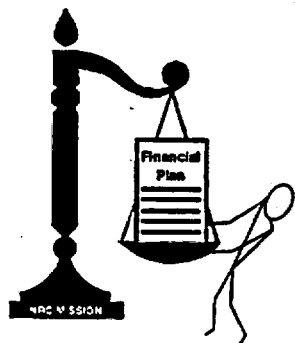
Changes to Allowances and Financial Plans (F)

Although allowance holders are expected to manage funds within the ceilings established in the current advice of allowances and financial plan, changes may be required during the course of the fiscal year. Required changes may affect either the allowance amounts, the financial plan amounts, or both. Only allowance holders and allowance financial managers (AFMs) are authorized to request changes to allowances and/or financial plans. (Only the allowance holder may request the following changes to allowances and/or financial plans: allocations of additional resources to fund unbudgeted requirements, the return of funds, and transfers to other allowance holders.)



Allowance Changes (1)

In most cases, a change to an allowance also affects the financial plan. An example of a change that affects only the allowance is a request to receive funds scheduled to be allocated in a future quarter of the fiscal year. If only an allowance change is involved, requests for changes are made by the allowance holder or the AFM to the Director, DBA. The request includes an explanation of why funds are required earlier in the fiscal year, and states that the allowance does not require a financial plan change. If a financial plan change is required, a "Request for Financial Plan Changes" (NRC Form 289A) is also prepared (see Exhibit V-2).



Financial Plan Changes (2)

A financial plan change is necessary when the total amount of funds required for the fiscal year under a particular line in the approved financial plan has changed. Changes in funding requirements may result when—

- The objectives of the cost center, activity, or subactivity can be met with fewer funds than established in the financial plan. (a)
- An objective of the cost center, activity, or subactivity can be better met by transferring funds to a different financial plan and allowance for obligation. (b)
- The objectives of the cost center, activity, or subactivity cannot be met within the ceilings currently established in the financial plan. This may result from new requirements or changing circumstances since the issuance of the financial plan. (Note: Allowance holders are expected to make efforts to fund new or additional requirements within the ceilings established by the financial plan before requesting an increase.) (c)

Financial Plan Change Request Process (3)

NRC Form 289A, "Request for Financial Plan Changes," is used to request financial plan changes. By signing the request, the allowance holder or AFM attest that funds to support the change are available and have not been committed or obligated. A sample Form 289A is shown in Exhibit V-2. An allowance holder or AFM may choose to request financial plan changes by electronic mail (e-mail) in lieu of submitting NRC Form 289A. Only allowance holders or AFMs are authorized to request changes by e-mail. (a)

The documentation shown in Table V-3 is submitted to support NRC Form 289A or the e-mail request. When an allowance holder requests additional funds from OCFO, the request should include a statement specifying when funds will be committed and obligated. Depending on the circumstances, DBA may request additional information to support a financial plan change request. (b)

Table V-3 Required Supporting Documentation for NRC Form 289A	
Item	Main Points
<ul style="list-style-type: none">• Explanation of Change	<ul style="list-style-type: none">• Programmatic impact• Description of new activities to be initiated• Identify<ul style="list-style-type: none">- NRC offices affected- Source and destination of budget and reporting number- Funds recipient
<ul style="list-style-type: none">• Impact on NRC Budget	<ul style="list-style-type: none">• Impact on NRC Budget<ul style="list-style-type: none">- Goals- Objectives- Guidance- Program commitments (current and future)• A statement of no impact if none of the above applies
<ul style="list-style-type: none">• Explanation of Transfers from Allowance to Allowance (Should Include)	<ul style="list-style-type: none">• Approval of receiving allowance holder• Statement that funds are not available in the receiving allowance to support the requirement

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Request for Financial Plan Changes Form (4)

Table V-4 describes the information entered on the NRC Form 289A, "Request for Financial Plan Changes" (Exhibit V-2). The completed NRC Form 289A and supporting documentation are forwarded to the Director, DBA, for review and approval.

Table V-4 Information on NRC Form 289A, "Request for Financial Plan Changes"	
Section	Description
• Fiscal Year	• The fiscal year for which the financial plan is effective.
• B&R Number.	• Budget and reporting (B&R) classification on the financial plan. Position 1: Fiscal year Positions 2, 3: Allowance holder designation Positions 4, 5: Type of Funds Position 6: Program in the NRC Budget Position 7: Business/Support Cost Center in the NRC Budget Positions 8, 9: Business/Support Activity in the NRC Budget Positions 10, 11: Business/Support Subactivity in the NRC Budget
• B&R Title	• Title of the type of funds, program, cost center, activity, or subactivity corresponding to the level of detail of the B&R number.
• Current Plan	• Amounts provided in the current financial plan.
• Proposed Change	• Requested increases or decreases in funding.
• Proposed Plan	• Revised financial plan amounts if the proposed changes are approved.
• Office	• Name of the allowance holder office requesting the financial plan change. Where the change involves a reduction of funding for one of the offices that is party to the transaction, the change is initiated by the office that is relinquishing funds.
• Signature of Requesting Official	• The allowance holder or the allowance financial manager are the only authorized requesting authorities.
• Date	• Date the request was signed.

Timing of Financial Plan Change Requests (5)

To the extent practical, financial plan change requests should be consolidated. In the absence of unusual circumstances (e.g., significant impacts on the NRC budget or necessity for congressional reprogramming approval), a revised advice of allowances and financial plan will normally be issued within 10 work days after a request is received by DBA.

Congressional Reprogramming Approval (G)

General (1)

Some financial plan changes may be subject to congressional reprogramming constraints. The intended purpose of funds provided in an appropriation act is determined by the language and legislative history of the agency's appropriation act, authorizing legislation, enabling legislation, organic legislation, and the agency's budget submitted to Congress. Any change in the intended utilization of funds from this guidance may require approval by the appropriate congressional committees. (a)

NRC authorizing or appropriation legislation may contain specific requirements for congressional notification or approval before reprogramming of funds. In the absence of legislative restrictions, NRC reprogramming is governed by procedures provided by the House of Representatives Subcommittee on Energy and Water Development (February 6, 1979). The following sections describe the NRC's implementation of those procedures. (b)

NRC Base Table (2)

A "base table" is developed annually by DBA upon passage of the NRC's appropriation act. It displays appropriated funds available for obligation by the agency and is the controlling document that provides the basis for the NRC allotments, allowances, and financial plans.

Timing (a)

At the start of a fiscal year or within 15 days after the passage of NRC's annual appropriation act, whichever is later, the base table is provided to the committees in Congress that authorize and appropriate funds to the NRC. The base table shows the amount approved by Congress for each NRC program, as well as the line item detail for each program that is specified in the legislative history of the appropriation act.

Comparability Adjustments (b)

The base table identifies all comparability adjustments to the budget approved by Congress with appropriate explanations. Comparability adjustments represent a restructuring of appropriated funds in which funds are to be used for the programmatic purposes originally intended but are reported differently from the form and detail in which they were proposed by the President and appropriated by Congress.

Distribution (c)

The base table prepared by DBA is transmitted to the House Subcommittee on Energy and Water Development by the CFO. Copies of the base table are provided to the Director, Office of Congressional Affairs, for transmittal to the remaining NRC congressional oversight committees.

Revisions to the Base Table (3)

Quarterly updates to the base table identify and explain all funding adjustments between programs since the last submission. Base table revisions are prepared by DBA and are transmitted to the congressional committees as described above.

Reprogramming Actions Requiring Congressional Approval (4)

The reprogramming actions shown in Table V-5 require approval by the appropriate congressional committees before the Director, DBA, will issue revised financial plans and allowances.

Table V-5 Reprogramming Actions Requiring Congressional Approval

<ul style="list-style-type: none">• Line Item Interest	<ul style="list-style-type: none">• Adjustment to line items receiving specific congressional action in the appropriation process. Line item detail, if any, for each program is specified in the legislative history of the appropriation act.
<ul style="list-style-type: none">• Amount Threshold	<ul style="list-style-type: none">• Adjustment to programs or line items in the base table by more than \$500,000.
<ul style="list-style-type: none">• New Items	<ul style="list-style-type: none">• Transfers to a programmatic effort not identified in the budget justification as modified in the legislative history of the appropriation act.
<ul style="list-style-type: none">• Unobligated Carryover	<ul style="list-style-type: none">• Utilization of unobligated carryover to fund other than prior year commitments that meets one or more of the criteria above.
<ul style="list-style-type: none">• FTE Transfers	<ul style="list-style-type: none">• Transfer of full time equivalent (FTE) positions from one program to another for other than comparability purposes that meets one or more of the criteria above.

Reprogramming Actions Requiring Congressional Notification (5)

For reprogramming actions known to be of congressional interest that do not fall under the above categories, the appropriate congressional committees will be notified before the issuance of revised financial plans and allowances. Other adjustments to program amounts that do not meet the requirements for prior congressional approval are reported to the congressional committees through the quarterly base table submission.

Approval Process (H)

General (1)

The DBA reviews all advice of allowance and financial plan change requests. DBA considers the following in determining whether to approve the request: impacts on the NRC budget; availability of unallocated, apportioned amounts to support requests for additional funds; and congressional reprogramming restrictions (see Part V, Section (G)(4), "Reprogramming Actions Requiring Congressional Approval," of this handbook). Upon approval of the change request, a revised AAFP (Exhibit V-1) is issued to the affected allowance holder(s). Proposed changes are only executed after the advice of allowances and financial plan is issued, except on an emergency basis as described below. Upon receipt of the document, allowance holders may enter into commitments and incur obligations in accordance with the changes.

Expedited Approval (2)

In emergency situations, the Director or the Deputy Director, DBA, may provide expedited authorization (E-mail, fax, or telephone) for an advice of allowances and financial plan change to the allowance holder or the AFM. In this situation, the change is effective immediately. DBA will confirm the approval by issuing a revised advice of allowances and financial plan with the date of the expedited approval as the effective date.

Assignment of Program Values to Job Codes (1)

NRC job codes are used to identify and assign costs to NRC projects. All commitment and obligation transactions require the designation of a job code. To ensure good financial planning, a program value, i.e., budget estimate, should be assigned to each job code. The initial program value represents the planned annual amount budgeted for the project. (1)

Program codes delineated on the financial plan section of the AAFFP provide the framework for controlling funds in a manner consistent with the NRC budget. For each program code, there is an amount that represents a ceiling on the funds that may be obligated. The sum of the job code program values associated with a given program code should equal the financial plan amount for that program code. In addition, the sum of all the allowance holder's program values for each job code should equal the total amount currently provided on the allowance holder's financial plan. (2)

The allowance holder's staff is responsible for ensuring that a program value for each job code is entered into the NRC accounting system. Commitments, obligations, or expenditures should not exceed the program value amount. If it is determined that the current program value no longer accurately reflects the estimated cost of the project, the amount should be adjusted accordingly before committing, obligating, or expending funds in excess of the program value. In some instances, a revised AAFFP may have to be issued before changing the program values. (3)

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Exhibit V-1 Sample of "Advice of Allowances and Financial Plan (AAFP)"

**U.S. NUCLEAR REGULATORY COMMISSION
ADVICE OF ALLOWANCES AND FINANCIAL PLAN (AAFP)**

Page 1 of 3
FISCAL YEAR: 9X
APPROPRIATION: 31X0200
ALLOWANCE HOLDER: NMSS
ISSUE #: 1

Issued To: Carl J. Paperiello, Director
Office of Nuclear Material Safety
and Safeguards

EFFECTIVE DATE: 10/1/9X
EXPIRATION DATE: 9/30/9X

The total of obligations and unobligated commitments incurred under this authorization shall not exceed the amount for each funds source allocated below under the "Current Allowances" column and are subject to the restrictions noted in the footnotes. The funding for each funds source delineated below constitutes a separate allowance. The following AAFP supersedes all prior allowances for this fiscal year and authority under this AAFP expires on September 30, 199X, unless revised or rescinded. (See NRC Handbook 4.2 for more detailed guidance.)

ADVICE OF ALLOWANCES ^{a/b}

ADVICE OF ALLOWANCES

ACTUAL ALLOWANCES			
ALLOWANCES/FUNDS SOURCE	PREVIOUS ALLOWANCES	CHANGE	CURRENT ALLOWANCES
General ¹	\$0	\$0	0
Nuclear Waste Fund ²	0	0	0
Reimbursement ³	0	0	0
REMARKS:			

PLANNED QUARTERLY ALLOWANCES BY FUNDS SOURCE					
NMSS Allowances	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL
General ¹	\$0	\$0	\$0	\$0	\$0
Nuclear Waste Fund ²	0	0	0	0	0
Reimbursement ³	0	0	0	0	0
Total NMSS Allowances	\$0	\$0	\$0	\$0	\$0

Authorized by:

Signature
Peter J. Rabideau, Director
Division of Budget and Analysis
Office of the Chief Financial Officer

Date Signed

¹ General Funds derived from the NRC Salaries and Expenses Appropriation (other than Nuclear Waste Fund or Official Representation).
² Resources derived from the Nuclear Waste Fund.
³ Reimbursable Work.

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Exhibit V-1 (continued)

U.S. NUCLEAR REGULATORY COMMISSION
ADVICE OF ALLOWANCES AND FINANCIAL PLAN (AAFP)

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FISCAL YEAR: 9X
APPROPRIATION: 31X0200
ALLOWANCE HOLDER: NMSS
ISSUE #: 1

Issued To: Carl J. Paperiello, Director
Office of Nuclear Material Safety
and Safeguards

EFFECTIVE DATE: 10/1/9X
EXPIRATION DATE: 9/30/9X

The following Financial Plan depicts the currently planned allocation of funds to you for the fiscal year noted above. You are hereby authorized to certify the availability of funds (i.e., commit funds) within the amounts shown on each line of the following financial plan subject to the restrictions noted in the footnotes to this plan and subject to the funding limitations contained in the Advice of Allowances on page 1.

FINANCIAL PLAN^{a/b}
(Dollars in Thousands)

PROGRAM CODE	TITLE	ORIGINAL PLAN	PREVIOUS PLAN	CHANGE	CURRENT PLAN
	NRC SALARIES AND EXPENSES APPROPRIATION GENERAL FUNDS				
121000	Fuel Facilities	\$0	\$0	\$0	0
122000	Nuclear Materials Users	0	0	0	0
123000	Low-Level Waste and Decommissioning	0	0	0	0
124000	DOE Regulatory Assistance	0	0	0	0
126000	Organizational Support	0	0	0	0
	Total General Funds	0	0	0	0
	NUCLEAR WASTE FUND				
125000	High-Level Waste Licensing	\$0	\$0	\$0	0
	Total Nuclear Waste Fund	0	0	0	0
	REIMBURSABLE WORK				
810000	Reimb. Work (Federal Agencies)	\$0	\$0	\$0	0
820000	Reimb. Work (Non-Federal Parties)	0	0	0	0
	Total Reimbursable Work	0	0	0	0
	TOTAL NMSS FINANCIAL PLAN	0	0	0	0

Footnotes (apply to Advice of Allowances and Financial Plan):

- a/ 1. None of these funds shall be used to pay the expenses of, or otherwise compensate, parties intervening in regulatory or adjudicatory proceedings. (P. L. 102-377, Energy and Water Development Appropriations Act, FY 1993, Title V, Section 502, making permanent the application.)
2. The expenditure of any funds for any consulting service through procurement contract, pursuant to 5 U.S.C. 3109, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive Order issued pursuant to existing law. (P. L. 102-377, Title V, Section 504, making permanent the application.)

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Exhibit V-1 (continued)

**U.S. NUCLEAR REGULATORY COMMISSION
ADVICE OF ALLOWANCES AND FINANCIAL PLAN (AAFP)**

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FISCAL YEAR: 9X
APPROPRIATION: 31X0200
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Office of Nuclear Material Safety
and Safeguards

EFFECTIVE DATE: 10/1/9X
EXPIRATION DATE: 9/30/9X

Footnotes (apply to Advice of Allowances and Financial Plan):

3. None of these funds shall be available for obligation or expenditure, unless such department, agency, or instrumentality has in place and will continue to administer in good faith, a written policy designed to ensure that all of its workplaces are free from the illegal use, possession, or distribution of controlled substances (as defined in the Controlled Substances Act) by the officers and employees of such department, agency, or instrumentality. (P.L. XXX-XX, Treasury, Postal Service, and General Government Appropriations Act, FY 199X, Title VI, Section XXX.)
4. Unless otherwise specified by law, funds other than those appropriated to NRC in its Salaries and Expenses (S&E) Appropriation shall not be used to pay for the compensation of any officer or employee of the Government of the United States whose post of duty is in the continental United States unless such person is a citizen of the United States or meets one of the conditions specified in this section. (For example, this restriction may apply to the Office of Inspector General Appropriation, reimbursable work, and transfers from other Federal agencies or outside organizations.) (P.L. XXX-XX, Title VI, Section XXX.)
5. None of these funds shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate has voted not to approve the nomination of said person. (P.L. XXX-XX, Title VI, Section XXX.)
6. None of these funds shall be used for interagency financing of boards, commissions, councils, committees, or similar groups (whether or not they are interagency entities) which do not have a prior and specific statutory approval to receive financial support from more than one agency or instrumentality. (P.L. XXX-XX, Title VI, Section XXX.)
7. None of these funds shall be used to pay any prevailing rate employee described in section 5342(a)(2)(A) of title 5, U. S. C., -- during the periods specified and the conditions stated in this section. (P.L. XXX-XX, Title VI, Section XXX.)
8. During the period in which the head of any department or agency, or any other officer or civilian employee of the Government appointed by the President of the United States, holds office, no funds may be obligated or expended in excess of \$5,000 to furnish or redecorate the office of such department head, agency head, officer, or employee, or to purchase furniture or make improvements for any such office, unless advance notice of such furnishing or redecoration is expressly approved by the Committees on Appropriations of the House and Senate. For purposes of this section the word "office" shall include the entire suite of offices assigned to the individual, as well as any other space used primarily by the individual or the use of which is directly controlled by the individual. (P.L. XXX-XX, Title VI, Section XXX.)
9. Notwithstanding any other provision of law, none of these funds shall be used to purchase, construct, and/or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without the advance approval of the House and Senate Committees on Appropriations. (P.L. XXX-XX, Title VI, Section XXX.)
10. None of these funds shall be used for the salaries or expenses of any employee appointed to a position of a confidential or policy-determining character excepted from the competitive service pursuant to section 3302 of title 5, U. S. C., without a certification to the OPM from the head of the NRC that the Schedule C position was not created solely or primarily in order to detail the employee to the White House. This provision does not apply to Federal employees or members of the armed services detailed to or from specific agencies described in this section. (P.L. XXX-XX, Title VI, Section XXX.)
11. None of these funds shall be available for obligation or expenditure, unless such department, agency or instrumentality has in place, and will continue to administer in good faith, a written policy designed to ensure that all of its workplaces are free from discrimination and sexual harassment and that all of its workplaces are not in violation of title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act of 1967, and the Rehabilitation Act of 1973. (P.L. XXX-XX, Title VI, Section XXX.)

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Exhibit V-1 (continued)

**U.S. NUCLEAR REGULATORY COMMISSION
ADVICE OF ALLOWANCES AND FINANCIAL PLAN (AAFP)**

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FISCAL YEAR: 9X
APPROPRIATION: 31X0200
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Office of Nuclear Material Safety
and Safeguards

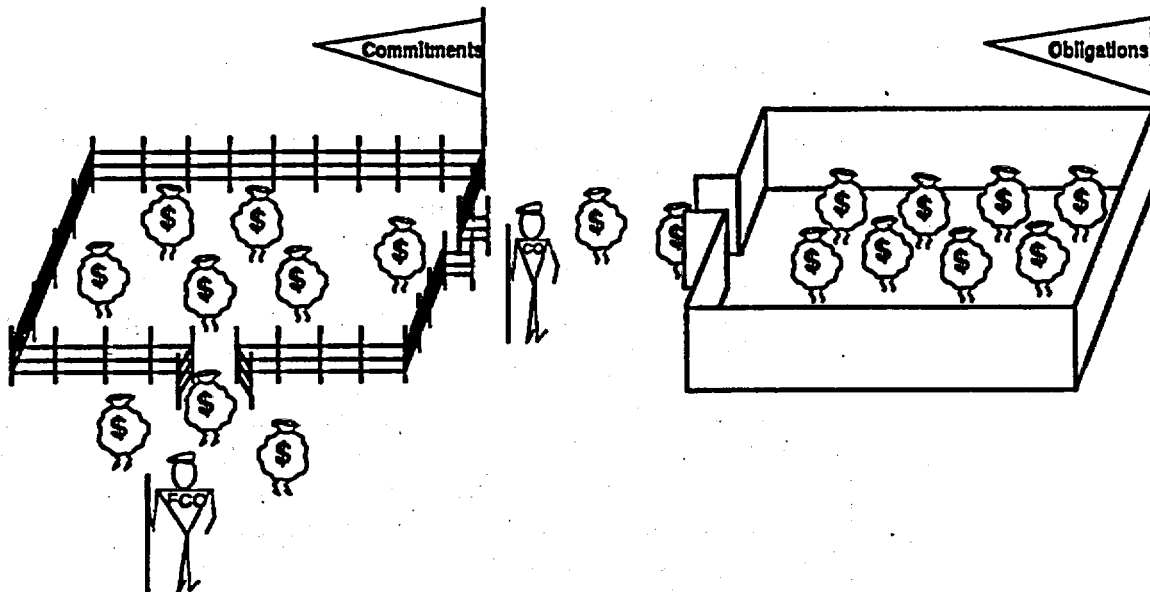
EFFECTIVE DATE: 10/1/9X
EXPIRATION DATE: 9/30/9X

-
12. None of these funds may be used to implement or enforce the agreements in Standard Forms 312 and 4355 (employee disclosure agreements) of the Government or any other nondisclosure policy, form, or agreement if such policy, form, or agreement does not contain the provisions included in this section. (P.L. XXX-XX, Title VI, Section XXX.)
 13. None of these funds shall be used to procure any product or service that is subject to the provisions of P. L. XX-XXX and that will be available under the procurement by the GSA known as "FTS2000" unless the provisions in this section are met. (P.L. XXX-XX, Title VI, Section XXX.)
 - b/ 1. Reimbursable Work: Allocation of \$XXX for reimbursable agreement number XXXXXXXX between the U.S. Department of XXXX and the NRC for technical assistance.

Exhibit V-2 NRC Form 289A, "Request for Financial Plan Changes"

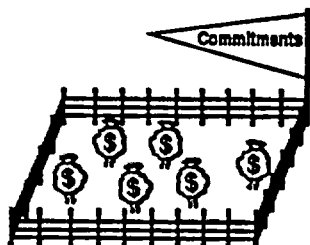
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Commitment and Obligation of Funds



Overview (A)

Part VI defines commitments and obligations and describes general policies and requirements for recording commitments and incurring obligations. It also provides guidelines for reconciling financial data from the allowance holder's funds control records with those of the NRC accounting system.



Commitment of Funds (B)

A commitment is an administrative reservation of funds for an estimated amount and a specific purpose, based upon the intent to obligate at a future time. A commitment reserves funds, but is not an externally binding legal agreement. Commitments are recognized after funds are certified as available and before authorizations, contractual awards, purchase orders, or other procurement and spending actions are approved. Large procurements often take months to award. Commitments help ensure that funds will be available for obligation when the procurement process is complete. They also help in estimating how much future spending actions will cost.

Certification of Funds Availability (1)

Funds are considered committed after they are certified as available by an appropriate funds certifying official (FCO). Certification of funds availability is a formal acknowledgment, using an appropriate commitment document, that sufficient funds are available in the current allowance and financial plan to enter into obligations. After the FCO certifies that the funds are available and that appropriate funds are being used, the amount certified is recorded as a commitment. (See Part IV of this handbook for FCO responsibilities.)

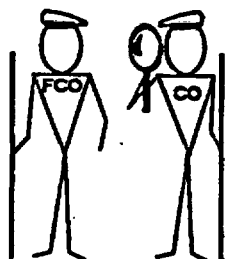
When certifying funds availability, the FCO must ensure that the purpose is proper, the amount is available, and the funds are committed and obligated in the proper timeframe (see Part IV, Section (C)).

Requirements for Committing Funds (2)

General guidelines for committing funds are shown in Table VI-1. For the purposes of this section, responsibilities of FCOs apply to allowance holders and allowance financial managers (AFMs) as well.

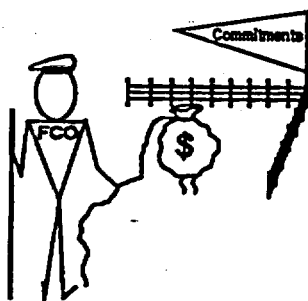
Table VI-1 General Requirements for Committing and Certifying Availability of Funds
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| <ul style="list-style-type: none">• An advice of allowances must be issued before funds may be committed.• FCOs must ensure that the commitment will not violate any purpose, time, or amount restrictions or limitations on the funds. Restrictions and limitations may be found in the "Advice of Allowances and Financial Plan" document or may result from the funds source or category of funds.• FCOs may certify funds availability only for allowances or other fund ceilings for which they have a delegation of authority.• Commitments must be recorded in an accurate and timely manner, as they are incurred. When determining availability of funds, the FCO must consider commitments not yet recorded in the allowance holder's funds control records or in the NRC accounting system. (The current availability balance reported in automated systems may not be accurate if all transactions to date have not yet been recorded.)• FCOs should ensure that the accounting codes used on the commitment document are correct. Accounting codes normally required on commitment documents are the B&R number, the job code, the budget object classification, and the commitment document number.• The FCO must sign and date the certification.• Certification of funds availability on facsimile documents should be limited to time sensitive situations. Faxed copies should be attached to original documents.• Adequate controls must be established to prevent overcommitting funds when more than one person certifies funding availability.• When an obligation will exceed the amount of the commitment, additional funds must be certified to cover the difference.• When the final obligation is less than the total amount committed, the remaining unobligated commitment balance should be decommitted.• The authorization to certify the availability of funds ends when AFMs or FCOs leave their current positions. |
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Reviewing for Valid Certification of Available Funds (a)

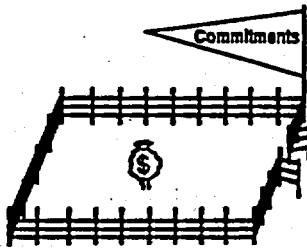
Only those individuals delegated authority in writing by an allowance holder or an AFM may certify the availability of funds (see Part IV, "Allowance Financial Management," of this handbook). Obligating officials may not obligate amounts greater than those certified by authorized FCOs. (Management Directive [MD] 11.1, "NRC Acquisition of Supplies and Services," permits contracting officers to obligate on purchase orders 10 percent in excess of amounts certified or \$100, whichever is greater. However, the additional amount obligated may not exceed \$2500.) Delegations and redelegations of authority must be reviewed and used by obligating officials to ensure certifications are valid. If an invalid certification signature is observed, the obligating official must return the request to the issuing office for proper certification.



Certification of Funds Before the Beginning of the Fiscal Year (b)

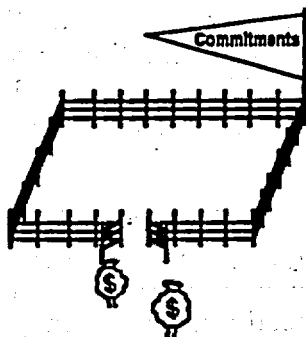
To ensure sufficient lead times for certain procurements, it may be necessary to process commitment or obligation documentation before the beginning of a new fiscal year. FCOs may certify funds availability, conditional on enactment of the upcoming appropriations act and issuance of an allowance and financial plan. The conditional certification states that certification is contingent on future appropriations and reads as follows: "Subject to the availability of FYXX funds." Funds will not be obligated until an allowance and financial plan is received. When funds are provided in the allowance, a new certification of funds availability must be provided on the procurement request before the contract is executed. (i)

Conditional certification of funds before the start of the fiscal year for temporary duty travel does not require a new certification of funds when funds are allocated in an allowance. Upon issuance of a new fiscal year allowance, the FCO must ensure that the conditional certifications of funds are immediately recognized as commitments against the allowance. (ii)



Monitoring Open Commitments (c)

A commitment incurred during the current fiscal year remains open until the final obligation is posted or until the end of the fiscal year, whichever occurs first. In some instances, commitments and obligations may not have a one-to-one relationship. For example, the amount committed for a blanket purchase agreement would be equal to the total ceiling amount; however, the amounts obligated may result from several individual transactions that offset the ceiling amount. The commitment would be considered open until the final obligation was incurred against the blanket purchase agreement ceiling amount or once the fiscal year in which the commitment is incurred ends. Since some spending actions take months to process, it is important to monitor the status of amounts committed to ensure that spending actions are not lost in the process or held up because of insufficient or incorrect information. Funds committed but not obligated by the end of the fiscal year must once again be certified and committed in the following fiscal year after such funds are apportioned by the Office of Management and Budget (OMB), allotted by the CFO, and reallocated by the Division of Budget and Analysis (DBA) in allowance holders' AAFPs. (See Part IX, "Unobligated Carryover Funds," of this handbook for additional information on committed carryover.)



Decommittment of Funds (d)

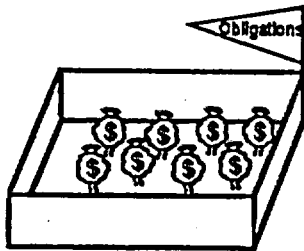
General (i)

Since an unobligated commitment does not yet represent a binding agreement, it can be cancelled and the funds decommitted unilaterally by an authorized FCO. Notification of the decommitment must be provided to the appropriate parties (see Paragraph (B)(2)(d)(ii)). Funds that are already obligated must be deobligated before being decommitted. Since commitments are only valid during the fiscal year in which they are incurred, decommitment of funds after the end or close of the fiscal year is also not applicable.

Decommitment of Current Fiscal Year Funds (ii)

An FCO may decommit current fiscal year funds that have not yet been obligated. Such a decommitment is accomplished by written notification to the organization responsible for obligating the funds. This notification may involve the formal cancellation of a procurement action. The FCO should wait for confirmation from the obligating organization before recognizing the decommitted funds as available. The documentation used to decommit funds must be retained.

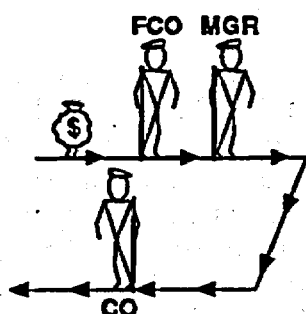
Obligation of Funds (C)



An "obligation of funds" is an action that creates a liability or definite promise on the part of the Government to make a payment at some later time. For example, a purchase order issued to purchase a computer represents an obligation of the agency to make a payment at a future date and is recorded as an obligation. Upon receipt and acceptance of the computer, the agency incurs a cost and has a legal liability to pay the vendor. The initial recognition of an obligation normally occurs when the order (e.g., purchase order, task order) is placed or the contract is executed. The recording of obligations will also depend upon the terms of the contract. Obligations should not be recorded for anticipated orders which have not yet been placed with a vendor. Payment to the vendor eliminates the liability. The sum of unpaid obligations and payments made represents total obligations for a given procurement. Obligations must be supported by appropriate documentation, such as written binding agreements, purchase orders, travel authorizations, grant awards, and so forth. The documentation must be retained in the agency records to facilitate audit and reconciliation. Guiding principles for obligations are shown in Table VI-2.

Table VI-2 Fundamental Principles of Obligations

- Ensure obligation fills a legitimate need during current fiscal year
- Ensure funds availability is certified
- Record obligation immediately in accounting records
- Adjust records promptly when changes occur
- Maintain supporting documentation

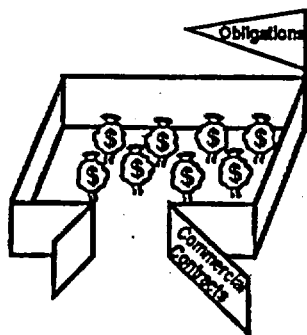


Authority to Incur Obligations (1)

Authority to incur obligations is vested with the Chairman of the Commission. The Chairman has delegated this authority to the Executive Director for Operations (EDO), who has redelegated authority to certain office directors and regional administrators through the agency's management directives. These office directors and regional administrators may further redelegate authority for incurring obligations to division directors or other staff within their offices within the limits of the management directives. (a)

Authority to enter the agency into an obligation differs from authority to certify the availability of funds under an allowance or the management authority to approve the purpose of the proposed obligation. For example, an office planning to enter into a commercial contract to obtain goods or services obtains a certification of funds availability from the allowance holder's FCO. The appropriate management official signs the procurement request approving the purpose of the procurement. A properly designated contracting officer then uses these certifications and approvals to enter the agency into the commercial contract and obligate the funds. The contracting officer causes the contract to be awarded and the obligation to be incurred. (b)

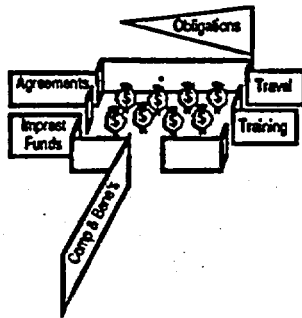
An NRC employee must have a specific written delegation of authority to enter the agency into a particular type of obligation. The following sections specify who has this authority for the most common types of obligations. (c)



Incurring Obligations via Commercial Contracts (2)

Contracting officers in the Division of Contracts and Property Management, Office of Administration (ADM/DCPM) have authority to enter the agency into commercial contracts, interagency agreements, and purchase orders for small purchases. In addition, contracting officers in the regional offices have authority to issue purchase orders. Agency contracting officers are responsible for complying with the following principles from the Federal Acquisition Regulations and agency policy:

- Only contracting officers have the authority to enter into, administer, modify, sign, or terminate contracts and make related determinations and findings. (a)
- Contracting officers ensure that sufficient funds are available for obligation. Before executing any contract or contract modification requiring additional funds, the contracting officer will obtain written certification from the appropriate FCO that funds are available or expressly condition the contract upon availability of funds in accordance with 48 CFR 32.703-2. (b)
- Contracting officers are responsible for ensuring that the appropriate office director or designee has signed, approving the purpose of the proposed procurement action. (c)



Incurring Obligations via Other Actions (3)

The above principles apply in general to other actions that result in the obligation of funds. Examples of these actions include interagency agreements, official travel, training, small purchases through imprest funds, and personnel compensation and benefits.

Interagency Agreements (a)

MD 11.7, "NRC Procedures for Placement and Monitoring of Work With the U.S. Department of Energy (DOE)," provides the authority for NRC office directors or designees to enter into standard orders for work with the Department of Energy (DOE). In addition, regional administrators and certain NRC office directors designated in Volume 9 of the NRC Management Directives System, "NRC Organization and Functions," have the authority to enter into, extend, modify, and terminate orders and agreements with other Federal and State agencies, and other institutions. (i)

For those office directors who do not have authority to create agency obligations, interagency agreements may be executed by authorized contracting officers in ADM/DCPM. All interagency agreements may be executed by authorized contracting officers in ADM/DCPM whether an office director does or does not have authority to obligate funds. All interagency agreements require a certification of funds availability before execution. (ii)

Interagency agreements involving the acquisition of the services of personnel from other Federal agencies (detailing employees to the NRC) must be executed by the NRC Director of the Office of Human Resources (HR) except for the Office of the Inspector General (OIG). Interagency agreements involving the OIG and other Federal agencies are executed by the Inspector General. (iii)

Travel and Training (b)

Employees and other individuals are authorized to incur expenses (obligations) for travel or training after the receipt of a properly authorized travel or training authorization document. The authorization must include an administrative approval of an office director or designee, a proper certification of funds availability, and an authorization signature. Employees may be held personally accountable for expenses incurred without proper authorization. MD 14.1, "Official Temporary Duty Travel," delegates authority to authorize travel. The Director, HR, delegates authority to authorize training.

Volume 4, Financial Management Administrative Control of Funds Handbook 4.2 Part VI

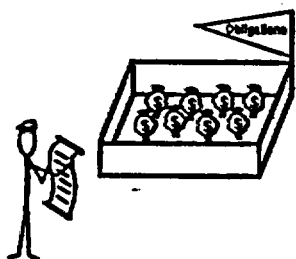
Imprest Fund Purchases (c)

Small purchases made through the imprest fund require an NRC Form 30, "Request for Administrative Services," with approval by the office director or his or her designee, a certification of funds availability, and an authorized approving official's signature in accordance with MD 11.1, "NRC Acquisition of Supplies and Services," before obligation and payment.

Personnel Compensation and Benefits (d)

Employees are authorized to work at specific pay rates based upon documented personnel actions. Time and attendance documents certified by employee supervisors provide input to the Division of Accounting and Finance (DAF), regarding the obligation of payroll amounts.

Documenting Government Obligations (4)



Obligations must be supported by documentary evidence of transactions authorized by law. Documentary evidence includes written binding agreements, valid loan agreements, orders, grants or subsidies, liabilities resulting from pending litigation, employment, expenses of travel and public utilities, or any other legal liabilities of the United States. See Table VI-3 for a summary of the provisions of the Supplemental Appropriations Act of 1955 (31 U.S.C. 1501). Allowance holders are to receive copies of obligating documents charged against their allowances and use these documents for reconciliation with data from the official NRC accounting system.

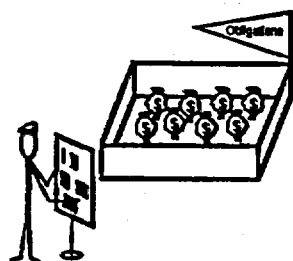
Table VI-3 Documentation of Government Obligations

Supplemental Appropriations Act of 1955

31 U.S.C. 1501 - Documentary Evidence Requirements for Government Obligations

“(a) An amount shall be recorded as an obligation of the United States Government only when supported by documentary evidence of

- (1) a binding agreement between an agency and another person (including an agency) that is -
 - (A) in writing, in a way and form, and for a purpose authorized by law; and
 - (B) executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided;
 - (2) a loan agreement showing the amount and terms of repayment;
 - (3) an order required by law to be placed with an agency;
 - (4) an order issued under a law authorizing purchases without advertising -
 - (A) when necessary because of a public exigency;
 - (B) for perishable subsistence supplies; or
 - (C) within specific monetary limits;
 - (5) a grant or subsidy payable -
 - (A) from appropriations made for payment of, or contributions to, amounts required to be paid in specific amounts fixed by law or under formulas prescribed by law;
 - (B) under an agreement authorized by law; or
 - (C) under plans approved consistent with and authorized by law;
 - (6) a liability that may result from pending litigation;
 - (7) employment or services of persons or expenses of travel under law;
 - (8) services provided by public utilities; or
 - (9) other legal liability of the Government against an available appropriation or fund.
- “(b) A statement of obligations provided to Congress or a committee of Congress by an agency shall include only those amounts that are obligations consistent with subsection (a) of this section.”



Recording Obligations (5)

Prompt and accurate recording of obligations helps to ensure that obligations and expenditures do not exceed amounts available. DAF and certain other offices record obligations into the NRC accounting system. In addition, DAF prepares reports on obligations and expenditures for both internal management reporting and external reporting to OMB, the Treasury, Congress, and the public. Obligations are recorded in the NRC accounting system based on the legal principles specified in 31 U.S.C. 1501, the guidance contained in OMB Circular A-34, and guidance from the General Accounting Office. The basic principles for recording obligations are shown in Table VI-4.

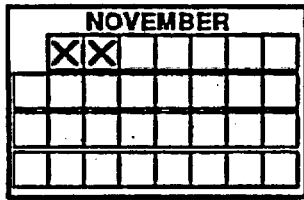
Table VI-4 Principles for Recording Obligations

- Record actual amounts if known.
- Record best estimate amount if exact amount is not known. The estimate should be based on a cost analysis of the project or on prior billing activity.
- Record obligations actually incurred as soon as possible. Do not wait for funds to be appropriated, apportioned, allotted, or allocated on AAFPs.
- Record obligations for anticipated needs only if the obligation is expected to occur prior to year end. For example, at fiscal yearend, obligate an amount equal to the expected September utility usage.

Object Classifications (6)

Obligations can be classified by the objective of the transaction. OMB Circular A-11, "Preparation and Submission of Budget Estimates," prescribes a standard system of object classifications for reporting obligations to both OMB and the Treasury. Obligations are classified by the initial purpose for which they were incurred rather than for the end product or service provided. NRC's financial codes that implement this standard system are referred to as budget object classifications (BOCs). Further guidance on the assignment of BOCs to commitment and obligation transactions is provided in OMB Circular A-11. Questions regarding NRC BOCs should be directed to the General Accounting Branch, DAF.



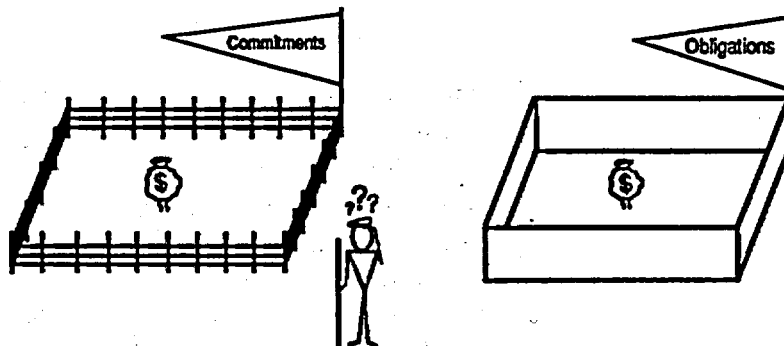


Interval Between Incurring and Recognizing Obligations (7)

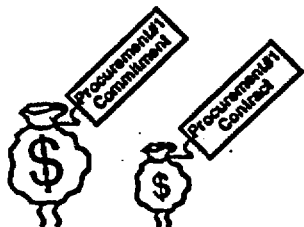
Minimizing the time lag between incurring, recording, and reporting obligations helps to ensure more effective control of funds. Obligor officials should forward copies of obligating documents within 2 workdays after receipt to the organization responsible for recording the obligation in the NRC accounting system (normally DAF) and to the appropriate allowance holder. Obligations should be immediately recognized in the allowance holder's records and regularly followed up to ensure that the obligation is properly recorded in the NRC accounting system.

Differences Between Commitment, Obligation, and Payment Amounts (D)

Differences will often exist between amounts committed, obligated, and actually paid. Accurately estimating the initial amount to be committed and obligated is an important control to prevent payments in excess of available funds. Examples of these differences, of which FCOs should be aware, follow.



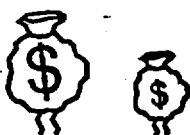
Procurement Differences (1)



Purchase orders may ultimately be issued for amounts different from those initially committed on requests for small purchases or requests for procurement action. The amount of funds obligated on purchase orders may be 10 percent or \$100, whichever is greater, above the amount of funds certified as available. However, the additional amount obligated may not exceed \$2500. Invoices against purchase orders may be paid in excess of the amount obligated when the excess amount is the lesser of \$200 or 10 percent of the obligation amount. The FCO must be aware that the ultimate amount obligated under a purchase order could exceed the amount initially certified as available by as much as \$2700. FCOs should allow for these practices when determining funds availability. (a)

Contracts may not be awarded in amounts in excess of those that were previously certified as available. When additional funds are required, contracting officers must request additional funds be certified as available. (b)

Contracts or purchase orders may be issued for less than the amounts committed. In these instances, excess funds should be decommitted and applied to other requirements. (c)



Travel Differences (2)

The amount committed for official travel is an estimate. The amount authorized and recorded as an obligation for travel is an estimate based on the travel authorization. For this reason, the amount claimed on the travel voucher will usually result in a greater or lesser amount ultimately being recorded as the final amount obligated and paid. FCOs should develop review procedures to continually compare actual travel costs against estimated costs to identify systematic estimating problems and to ensure that funds are not obligated in excess of those provided in allowances and financial plans.

Local Travel Differences (3)

Funds are not committed for local travel before the submission of claims for payment. Local travel expenses are recorded as obligations and payments in the accounting system when they are paid. FCOs should develop review procedures to allow for these practices when determining funds availability.

International Agreement Differences (4)

Agreements made with international organizations in which the agreement amount is in a foreign currency are committed and obligated in dollars based on an estimate of the currency exchange rate. When such an agreement obligates the NRC to make payments in a foreign currency at a future time, fluctuations in the currency exchange rates will result in actual payments of NRC funds that differ from the amount initially committed and obligated. FCOs should allow for these differences when determining funds availability.

Rent Differences (5)

The amounts committed for rental payments to the General Services Administration (GSA) may be estimates. As bills are received from GSA, the actual amounts obligated and paid may differ from the initial commitment amounts. FCOs should regularly compare actual rental costs against estimated costs to identify any systematic estimating problems and to ensure that funds are not obligated in excess of those provided in allowances and financial plans.

GSA Order Differences (6)

The amounts obligated on reimbursable work authorizations to GSA represent estimated amounts, which may be exceeded within the limits stated on the authorization document. When the estimated cost is \$1000 or less, GSA may incur costs and bill the NRC for up to \$100 above the original estimated cost. When the estimated cost exceeds \$1000, GSA may exceed the estimate by the lesser of \$1000 or 10 percent. FCOs should allow for these increases when determining funds availability.

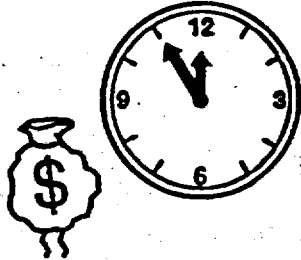
Training Differences (7)

The amount obligated for training represents an initial cost estimate, which may require revision upon receipt of an invoice from the training provider. FCOs should allow for these differences when determining funds availability.

Personnel Compensation and Benefits Differences (8)

Payroll costs are estimated and committed based upon prior payroll amounts. As actual payroll costs are incurred, the amount initially committed will differ from the amount reported as obligated on the accounting reports. FCOs should regularly compare actual payroll costs against estimated costs to identify any systematic estimating problems and to ensure that funds are not obligated in excess of those provided in allowances and financial plans.

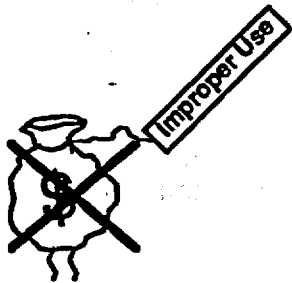
Time Limits on Obligations (E)



Although most of the NRC's funds are appropriated on a "no-year" basis and do not expire, these funds are apportioned by OMB to the agency on a fiscal-year basis. The apportionment expires at the end of the fiscal year. Allotments are required by the Antideficiency Act and OMB Circular A-34 to be issued within the ceilings of amounts apportioned. Therefore, allotments and allowances also expire at the end of the fiscal year. (1)

Since new obligations may not be incurred against expired allowances, funds allocated against the NRC's no-year funds are available for incurring new obligations only within the fiscal year for which the allowance was made. The unobligated balance in the allowance is carried forward, and may be reallocated and reallocated in the new fiscal year after new apportionment action from OMB. (See Part IX, "Unobligated Carryover Funds," of this handbook for information on the carryover of prior year unobligated balances.) (2)

Purpose Limitations (F)



The FCO is responsible for reviewing commitment documents and questioning any request for spending that appears to be an inappropriate or unauthorized expenditure. If the FCO suspects that a particular action is improper, the FCO should bring it to the attention of the AFM. Funds should not be certified as available until the issue has been resolved.

Necessary Expenses (1)

The NRC is appropriated funds for necessary expenses in carrying out the agency's mission. For an expenditure to be justified as necessary, it must (1) bear a logical relationship to the agency's appropriations; (2) not be prohibited by law; and (3) not be otherwise provided for, that is, it must not be an expenditure that falls within the scope of some other appropriation or statutory funding mechanism. Guidance on allowances and financial plans, including footnote restrictions, provides the basis for determining whether expenditures are appropriate. It is the responsibility of the appropriate management official authorizing the expenditure to use reasonable discretion for determining whether proposed obligations are appropriate and necessary for carrying out the purposes for which NRC funds are appropriated and allocated.

General Purpose Limitations (2)

Certain uses of funds are generally classified as improper for Federal agencies even when the use may bear a logical relationship to the agency's appropriations. Listed below are some uses of funds that are improper except under specific statutory authority:

- Expenditures for entertainment (a)
 - Purchase of free food for Government employees at their official duty stations and food for non-Government employees (b)
 - Purchase of personal gifts (c)
 - Payment of State and local taxes (d)
 - Purchase of business cards (e)
 - Purchase of seasonal greeting cards (f)
 - Payment of fines and penalties incurred as a result of the agency's activities or of its employees (g)
 - Payment of membership fees of employees in a society or association (h)
-

Guidance on Purpose Limitations (3)

Chapter 4 of the General Accounting Office (GAO) *Principles of Federal Appropriations Law*, second edition, discusses the availability of an appropriation as to its purpose and provides a basic framework for this concept. In addition, it provides guidelines on this subject for the general operating expenses of Federal agencies, including those specified above. When the FCO and the AFM are unable to resolve a funds control issue regarding the availability of funds for travel or payroll, DAF should be consulted. The Funds Control Branch, Division of Budget and Analysis (FCB), should be consulted on all other questions concerning purposes for which funds may be committed or obligated. All inquiries should be submitted in writing to the appropriate office for resolution before certification of funds availability, obligation, or expenditure.

Advance Payments (G)

An advance is a payment made by NRC to cover a recipient's anticipated expenses or as an advance payment for the cost of goods and services NRC acquires. An advance is differentiated from a prepayment which is a payment NRC makes to cover certain periodic expenses before the expenses are incurred, such as rent and magazine subscriptions. Any proposed advance payment arrangement must be approved consistent with the following two subsections.

Advance Payments to a Non-Federal Entity for Other Than Grants (1)

In accordance with 31 U.S.C. 3324, an obligation incurred by NRC may provide for making an advance payment only if authorized by a specific appropriation or other law. The Director, DAF, must approve any proposed advance payment arrangement unless the arrangement is consistent with advance payment provisions of an NRC Management Directive, the Federal Acquisition Regulation (48 CFR 32.2), or the NRC Acquisition Regulation (48 CFR 2032.4). However, even if allowed by a specific appropriation or other law, an advance payment should be provided only if there is a compelling business reason to do so.

Advance Payments to Another Federal Entity (2)

An interagency agreement entered into by NRC may not provide for NRC making advance payments unless required by statute or the Federal entity providing the goods and services. NRC's policy is not to pay in advance of services rendered or goods provided for interagency agency agreements. The Director, DAF, must approve any proposed interagency agreement that provides for making advance payments to assure that advance payments are actually required and that the interagency agreement provides adequate procedures for making the advance payments, stipulates the submission of cost reports at least quarterly, and stipulates that a refund will be made to NRC promptly upon completion of performance if the advance payments exceed the actual cost of goods and services later provided.

Types of Commitments and Obligations (H)

The following sections describe the various types of commitments and obligations incurred by the NRC. (Refer to "Sample Commitment and Obligation Forms" of this handbook for samples of commitment and obligation documents and to Exhibit VI-1 for a list of NRC commitment and obligation documents.)

Simplified Acquisitions (1)

Simplified acquisitions (normally in amounts of \$100,000 or less) may be made by use of purchase orders, blanket purchase agreements, imprest funds, or bankcards. The commitment and obligation of funds for purchases made through these mechanisms include the following procedures:

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Purchase Orders (a)

NRC Form 30, "Request for Administrative Services," is generally used for requesting purchases for nonrepetitive needs for \$100,000 or less (in certain situations, the requisition may exceed \$100,000). Funds are committed once funds are certified as available on NRC Form 30. Orders for materials or services are obligations at the time the order is issued, unless formal acceptance by the vendor is required. When acceptance is required, the obligation is recognized upon receipt of the acceptance. NRC Form 103, "Purchase/Delivery Order," or SF 1449, "Solicitation/Contract/Order for Commercial Items," is the obligating document. Once the form has been signed by an authorized NRC contracting officer and forwarded to the vendor, the total amount is recorded as an obligation in the NRC accounting system.

Blanket Purchase Agreements (b)

A blanket purchase agreement (BPA) is a simplified method of filling anticipated repetitive needs for supplies and services by establishing "charge accounts" with qualified sources of supply. BPAs authorize selected individuals to acquire items by placing a telephone call rather than by submitting a written purchase order. A BPA is awarded to a vendor on an NRC Form 103 or SF 1449. The ceiling amount indicated on the purchase order must be recognized as a commitment of funds once funds are certified as available on the NRC Form 30 or SF 1449. However, the award of the BPA does not create an obligation. The agency is obligated only to the extent actual purchases are made. Obligations are created when calls are made by authorized officials on the appropriate form to place orders. NRC Form 104, "Blanket Purchase Agreement (BPA) Ordering/Receiving Report," is the obligating document. After placing a call, the authorized ordering official will prepare and sign NRC Form 104 and forward a copy to DAF or the appropriate regional office staff for recording into the NRC accounting system. Modifications to BPAs are initiated on an NRC Form 30 or SF 1449. The certification of funds availability is required on the NRC Form 30 to amend the BPA before additional funds may be used.

Imprest Funds (c)

Small purchases for supplies and services may be made using imprest funds. Guidance on the limits on imprest fund purchases, normally up to a maximum of \$500, can be found in MDs 4.1, "Accounting Policy and Practices," and 11.1, "NRC Acquisition of Supplies and Services." These purchases are initiated by a properly approved request for small purchases (NRC Form 30). All requests for imprest fund purchases must include a certification of funds availability except for items funded from the Office of Administration (ADM) NRC General Funds allowance. Funds availability for these requests are certified in advance on a miscellaneous commitment document (see Part VI, Section (I), of this handbook). (Note: For each imprest fund purchase funded from ADM's GSA Transfer Appropriation allowances, the individual NRC Form 30 must have a signed certification of funds.) (i)

A properly approved NRC Form 30 may be presented to the imprest fund cashier for payment. The cashier's replenishment voucher initiates recording the obligation and the payment of the purchase in the NRC accounting system. (ii)

BankCards (d)

Small purchases may be made using the Governmentwide Commercial Credit Card (BankCard). Funds are certified as available on NRC Form 30 or an equivalent document before an authorized cardholder may make a purchase. An obligation is created at the time a bankcard purchase is made. Before each purchase, the cardholder must assure that adequate committed funds are available for the purpose of the purchase. DAF records bankcard obligations in the NRC accounting system monthly based upon the Statement of Account from the contractor bank annotated with accounting classifications by cardholders and approving officials. See NRC's "Procedures for Use of the U.S. Government BankCard," issued by the DCPM, for further guidance on the restrictions on use of the bankcard and the responsibilities of cardholders and approving officials. (i)

A blanket commitment of funds may be made by certifying funds availability on an NRC Form 30 for a category of bankcard purchases that will fall under a unique combination of the following accounting classifications: Budget and Reporting Number, Job Code, and Budget Object Classification (BOC). The cardholder is responsible for maintaining a log of purchase transactions made against the blanket commitment and a balance of committed funds that have not yet been used for purchases. The cardholder may not make purchases in excess of amounts certified as available on the NRC Form 30. If a purchase is to be made that falls within the guidelines for permissible bankcard purchases but that will require different accounting classifications than those used on any blanket commitments, the cardholder must obtain a separate certification of funds under the proposed accounting classifications. For example, if funds have been committed only for the purchase of office supplies under BOC 2610, "Office and Stationery Supplies," the cardholder would have to obtain a new certification of funds before making a purchase for furniture which is chargeable to BOC 3121, "Furniture and Fixtures—Non-Capitalized." (ii)

Contracts (2)

The award of various types of contractual arrangements for obtaining goods and services (usually for purchases greater than \$100,000) are requested on NRC Form 400, "Request for Procurement Action (RFPA)." Once funds are certified as available on the RFPA, funds are committed. (a)

A contract with a commercial vendor represents a mutually binding legal relationship obligating the seller (vendor) to furnish the supplies or services and the buyer (NRC) to pay for them. This type of contract obligates the Government to an expenditure of funds and, except as otherwise authorized, is in writing (see 48 CFR 2.101). (b)

Contractual documents represent obligations at the time the contract is executed. Generally, contracts are considered executed when signed by both the contractor and an authorized contracting officer. Standard Form (SF) 26, "Award/Contract," or the SF 1449 is the obligating document for the initial award of a contract. Generally, the contractor signs the award document before the contracting officer signs. Therefore, the contracting officer's signature obligates the agency. Executed contracts are recorded as obligations in the NRC accounting system. (c)

The amount of funds recognized as committed and obligated depends upon the type of contract. Contract types available to the agency may be broadly divided into two classifications: contracts in which the agency's obligation is defined and contracts in which the agency's obligation is indefinite. (d)

Contracts for Definite Quantities (i)

These contracts involve the contractor's agreeing to provide specified goods or services for either an exact amount or a maximum cost amount. The two major types of contracts are fixed price and cost reimbursement.

Fixed Price Contracts (a)

Funds are committed for the total estimated cost once they are certified as available on the RFPA. These funds are obligated when the contract is executed for the total amount stated on the contract.

Cost Reimbursement Contracts (b)

These contracts establish an estimate of total costs for the purpose of obligating funds and establishing a ceiling that the contractor may not exceed. Examples include cost plus fixed fee, cost, cost sharing, cost plus incentive fee, cost plus award fee, time and material, and labor hour contracts. For cost reimbursement contracts, funds are certified for availability on the RFPA and are committed based on the total estimated amount. Funds are obligated when the contract is executed in an amount not in excess of the total estimated costs, including the fixed fee in the case of a cost plus fixed fee contract and the target fee in the case of a cost plus incentive fee contract.

Indefinite Delivery Contracts (ii)

Funds for contracts executed to order indefinite quantities of goods or services are committed once funds are certified on the RFPA. Funds are initially obligated only to the extent that the contract requires the agency to order a minimum quantity. If a minimum quantity amount is not stated on the contract, no obligation has been incurred and no obligation should be recorded until orders are placed. Therefore, funds are initially committed on the RFPA only to the extent that the initial contract obligates the NRC.

Open End or Indefinite Quantity Contracts (a)

These contracts include "call" contracts, "options" contracts, basic agreements, basic ordering agreements, and indefinite delivery contracts. These contracts place no obligation on the Government, regardless of its requirements, to place orders beyond any stated minimum quantity. Funds for the stated minimum quantity are committed on the RFPA and obligated upon execution of the contract. Funds for any quantity in excess of the stated minimum are committed on an RFPA and obligated upon issuance of subsequent orders. (1)

An important type of indefinite quantity contract is a basic ordering agreement (BOA). A BOA is a written instrument of understanding that contains terms and conditions and that contemplates future contracts. Funds are obligated when contracting officers issue orders under the BOA. Funds are certified for availability and committed based on the amount for an individual order. (2)

Indefinite delivery contracts are generally not commitments or obligations of the agency at the time of the initial award of the contract because the agency is not required to order any goods or services (other than any stated minimum). Once a specific order is issued, the agency has incurred an obligation in the amount of the order. (3)

Requirements Contracts (b)

Requirements contracts are indefinite quantity agreements. The Government agrees to purchase all of its needs for the particular item or service during the contract period from the contractor, and the contractor agrees to fill all such needs. The agency does not incur an obligation to pay until a delivery order is issued. Therefore, funds are obligated in the amount of the ceiling price of the delivery order when a contracting officer executes an order. Funds are certified for availability and committed based on the amount for an individual order.

Task Order Contracts (c)

These contracts are generally service-related contracts that are awarded for specific performance periods. Each proposed task order must be certified for funds availability on an RFPA before the order is issued. The amount committed is the amount provided on the RFPA for an individual task order. The award of the task order contract does not result in the obligation of funds, other than the amount of any minimum commitment. Funds are obligated upon award of each individual task order assignment. Each task order assignment is an obligation for the ceiling amount of the order.

Contract Modifications (3)

Requests for contract modifications are prepared using an RFPA. Modifications to commercial contracts are executed on an SF 30, "Amendment of Solicitation/Modification of Contract." Only authorized contracting officers may enter the agency into contract modifications. Modifications that result in an increase in obligated funds must be preceded by a certification of funds availability. Obligations incurred for contract modifications that change the scope of the contract represent new obligations and are charged to the year in which the modification is executed (date of the contracting officer's signature).

Transfer of Contracts (4)

Commercial contracts or modifications may be transferred from one allowance holder to another or from one allowance to another. Before such a transfer, consult with the Division of Budget and Analysis regarding any required financial plan change. A request to transfer the administration of a commercial contract is prepared on an RFPA. Transfer requests that will result in a revision to current fiscal year accounting codes assigned to the contract (budget and reporting number, job code), must include a certification of funds availability against the new accounting codes. In addition, the RFPA must include an approval signature of the authorized FCO for the allowance holder who is losing the obligation. Contract transfers are executed as contract modifications on an SF 30 by an authorized contracting officer.

Standard Orders for DOE Work (5)

Orders for work with the DOE or its contractors are issued on NRC Form 173, "Standard Order for DOE Work (SOEW)." Guidance on placing work with DOE and preparing NRC Form 173 is provided in MD 11.7, "NRC Procedures for Placement and Monitoring of Work With the U.S. Department of Energy (DOE)."

Commitment of Funds for DOE Work (a)

NRC Form 173 is completed by the NRC office ordering services and must include a certification of funds availability signature. Upon signature by the FCO, the amount of the order is committed. (i)

The "Issuing Authority" block of the NRC Form 173 is signed by NRC office directors, regional administrators, or other management officials delegated authority in accordance with MD 11.7. The signature of the "Issuing Authority" indicates that the services ordered are necessary and are to be used for the performance of functions that have been delegated to him or her. Issuing an NRC Form 173 for an unauthorized purpose is a violation of NRC regulations, and a violation of 31 U.S.C. 1301 if the purpose is not within the scope of available NRC appropriated funds. NRC officials are not authorized to sign an NRC Form 173 without written certification that funds are available in the amount stated on the order. (ii)

Obligation of Funds for DOE Work (b)

After signature by a designated NRC official, the "Standard Order for DOE Work" is forwarded to the appropriate DOE office for acceptance. Upon signature by a DOE representative authorized to accept the order, DOE returns the NRC Form 173 to NRC, including a copy that is sent directly to DAF, which recognizes the document as an obligation. The amount of the order on the NRC Form 173 is recorded as an obligation in the NRC accounting system.

Modifications to DOE Orders (c)

Modifications that result in an increase in funds obligated under an existing order (job code) require the issuance of a revised NRC Form 173, which must include a certification of funds availability.

Interagency Agreements Other Than Placement of DOE Work (6)

In addition to standard orders for work with the DOE, the agency may enter into agreements with other Federal agencies to order goods or services. These agreements are generally referred to as interagency agreements. Interagency agreements in which NRC is performing work for other Federal agencies are generally referred to as reimbursable work agreements and are discussed in Part VIII, "Reimbursable Work Performed by the NRC for Others," of this handbook. (a)

Often, interagency agreements are not executed on a standard form. In these cases, a document is created that will represent a binding agreement. The availability of funds must be certified on the interagency agreement before the NRC official authorized to enter the agency into the agreement signs it. Funds are recorded as commitments based on the amount specified on the document. Once the document has been completed with all required approvals, the amount is recorded as an obligation in the NRC accounting system. Required approvals, in addition to a certification of funds availability, include the administrative approval by an NRC office director, regional administrator or contracting officer authorized to enter the agency into an interagency agreement

and the signature of a representative of the other agency authorized to accept the agreement. Offices that have not been delegated authority to enter into interagency agreements must prepare a "Request for Procurement Action" (NRC Form 400) to request ADM/DCPM to execute an interagency agreement. (b)

After signature by an authorized NRC official, the agreement is forwarded to the other agency for acceptance. The allowance holder funding the agreement or the ADM/DCPM contracting officer who signed the agreement is responsible for ensuring that a copy of the accepted interagency agreement is promptly forwarded to DAF to be recognized as an obligation in the NRC accounting system. (c)

The following data is required on all interagency agreements: (d)

- Legal authority for the NRC to enter into the interagency agreement. In the absence of specific legal authority, the other Federal agency may be prohibited from performing the work, or may be prohibited from retaining reimbursements from the NRC for the work performed. Examples of legal authority to enter into interagency agreements include the Economy Act and Section 205(e) of the Energy Reorganization Act of 1974. (i)
- Specific description of the goods or services to be provided or work to be performed. The agreement should include or reference a complete and final statement of work or services to be performed. (ii)
- Period of performance, including the expiration date of the agreement. The period of performance must include sufficient time to perform the requested work or services. (iii)
- Total estimated cost to be reimbursed for the work or services to be performed. If the agreement calls for reimbursement of supporting administrative overhead costs, the basis for estimating the overhead costs must be included in the agreement. (iv)
- Requirements for quarterly cost reports from the agency providing goods or services to the NRC. A copy of the reports shall be forwarded to DAF to assist in the liquidation of unexpended obligations. Program offices should indicate approval of cost reports by signing them before forwarding to DAF. (v)

- NRC accounting classifications to be charged for the commitment and the obligation (appropriation, budget and reporting classification, job code, budget object classification (BOC), and document number). Any statutory limitations or other restrictions on the use of the funds should also be stated. (vi)
 - Certification of funds availability signifying that funds from the appropriate NRC allowance have been committed for the agreement. For interagency agreements executed by ADM/DCPM, the certification of funds availability is made on the NRC Form 400 rather than the agreement document. (vii)
 - Procedures for the other agency to bill the NRC to obtain reimbursement. These procedures would include NRC's billing address, a requirement that the final bill be indicated as such, and any other data required by DAF. (viii)
 - Signature of an NRC official authorized to enter into the interagency agreement. (ix)
 - Signature of the representative of the other agency authorized to accept the agreement. This acceptance signature on a completed agreement document results in an obligation of NRC funds. (x)
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Interagency Agreements for the Detail of Employees to the NRC (7)

Interagency agreements to obtain the services of an employee of another Federal agency require an agreement containing the same basic elements as described above. The amount to be committed and obligated for the agreement is generally the employee's salary and benefits costs for the period of the detail. During the detail, the employee continues to be paid by the lending agency, which bills the NRC for payroll costs incurred. Interagency agreements that do not require the NRC to reimburse the lending agency for the direct salary and benefits costs of the employee require the prior approval of the Director, DBA. (a)

The NRC office benefiting from the services of the employee will be charged for the costs of the detail. Obligations for employee details from other Federal agencies are charged to budget object classification 1181, Payments for Reimbursable Details. After funds are certified by the appropriate FCO, the Director, HR, is authorized to sign the agreement on behalf of the NRC. The Inspector General is authorized to sign agreements on behalf of the NRC for employee details funded by the Office of Inspector General Appropriation. (See MD 10.1, "Appointments, General Employment Issues, Details, and Position Changes.") (b)

The employee detail is not authorized to commence until the interagency agreement is signed by a representative of the other agency authorized to accept the agreement. (c)

Intergovernmental Personnel Act Assignments (8)

Employees of State or local governments and institutes of higher education may be assigned to the NRC on a reimbursable or a nonreimbursable basis under the authority of the Intergovernmental Personnel Act (IPA) (5 U.S.C. 3374). IPA assignments are documented by Office of Personnel Management Optional Form 69, "Assignment Agreement." The following financial information must be included on assignment agreements that obligate NRC funds: (a)

- Total estimated cost to be reimbursed for the employee's assignment to the NRC. These costs are normally for direct salary and benefits, but might also include travel. The assignment agreement should clearly state if and how travel costs will be paid (either direct reimbursement to the employee or reimbursement to the lending agency). Assignment agreements that do not require the NRC to reimburse the lending agency for the direct salary and benefits costs of the employee require the prior approval of the Director, DBA. (i)
- NRC accounting classifications to be charged for the commitment and the obligation (appropriation, budget and reporting classification, job code, budget object classification (BOC), and document number). Salaries and benefits costs are charged to BOC 1180, Other Than Federal Employees. Travel costs are charged to the appropriate BOC under major object class 2100, Travel and Transportation of Persons. (ii)
- Procedures for the other agency to bill the NRC to obtain reimbursement. These procedures would include NRC's billing address, a requirement that the final bill be indicated as such, and any other data required by DAF. (iii)
- Certification of funds availability signifying that funds from the appropriate NRC allowance have been committed for the agreement. This certification must precede the signature of the NRC office director authorized to enter into the agreement. (iv)
- Signatures by representatives of both agencies authorized to accept the agreement. These acceptance signatures on the completed assignment agreement result in an obligation of NRC funds. The Director, HR, is authorized to sign the agreement on behalf of the NRC. (v)

The NRC allowance holder benefiting from the services of the employee will be charged for the costs of the agreement and is responsible for ensuring that a copy of the accepted assignment agreement is promptly forwarded to DAF to be recognized as an obligation in the NRC accounting system. (b)

Interagency Orders Required by Law (9)

In some instances, orders for supplies or services are required by law to be placed with certain Federal agencies charged with Government-wide responsibilities. Examples are building services supplied by the General Services Administration (GSA), printing services supplied by the Government Printing Office (GPO), and the Office of Personnel Management (OPM) and the Federal Bureau of Investigation (FBI) security investigations. When such interagency orders are issued, they represent obligations and are recorded in the NRC accounting system.

Orders for Building Services (a)

Orders for building services such as alterations are made directly to lessors contracted with GSA on GSA Form 300-1, "Order for Supplies and Services." A completed GSA Form 300-1 must include a valid certification of funds availability (commitment) and the signature of a "contracting/ordering officer" designated by the Director, Office of Administration. Upon issuance, the amount on the GSA Form 300-1 is recorded as an obligation in the NRC accounting system. Upon performance, the contractor directly invoices the NRC. (i)

Orders for building services made directly to GSA are made on GSA Form 2957, "Reimbursable Work Authorization." A completed GSA Form 2957 must include a valid certification of funds availability (commitment) and the signature of an "ordering agency official" designated by the Director, Office of Administration. Upon issuance, the amount on the GSA Form 2957 is recorded as an obligation in the NRC accounting system. Upon performance, the GSA charges the NRC through an intragovernmental billing process. (ii)

Travel and Change of Station (10)

Funds allocated for travel are committed and obligated for the following types of actions:

Temporary Duty Travel (a)

Funds for temporary duty travel are committed once the FCO certifies that funds are available. The FCO signs an NRC Form 279, "Official Travel Authorization," in the certification of funds availability box. The total estimated cost is then recorded as a commitment. Travel is obligated when travel expenses have been incurred. However, travel costs are usually estimated and recorded as an obligation before the actual expenses are incurred. NRC Form 279 is the obligating document. Once the form has been completed with all required approvals, the estimated cost is recorded as an obligation in the NRC accounting system. Required approvals, other than a certification of funds availability, include administrative approval and a certification of authorization in compliance with MD 14.1, "Official Temporary Duty Travel." When actual costs exceed amounts initially committed and obligated, these amounts must be adjusted upward in the allowance holder's records to reflect the total amount paid. (i)

A trip which begins in one fiscal year and ends in the following fiscal year will result in obligations being split between the fiscal years. Costs are allocated to the fiscal year current at the time the expenses are incurred. However, tickets for round-trip transportation are charged to the fiscal year current at the time the trip begins (70 Comptroller General [Comp. Gen.] 469 (1991)). See year-end instructions from DAF for further guidance. (ii)

Local Travel (b)

Generally, funds for local travel are not committed. However, it may be necessary to set aside funds as a program value (e.g., estimated budgeted amount) in the allowance holder's funds control records to ensure that sufficient funds are available in the current allowance for local travel. Local travel costs are obligated when expenses have been incurred. SF 1164, "Claim for Reimbursement for Expenditures on Official Business," is the obligating document. Once the form has been completed with an approving official signature, it may be presented to the imprest cashier for payment. The cashier's replenishment voucher results in recording the obligation and the payment in the NRC accounting system. Obligated amounts reported on accounting system reports should be reviewed and recorded in the allowance holder's records on a regular basis to ensure the accuracy of availability balances.

Change of Station (c)

After ensuring that funds are available, the FCO signs the funds certification block on NRC Form 279A, "Official Travel Authorization Change of Station," and records the estimated costs as a commitment. Change of station costs are paid out of the NRC Central allowance. The certification of funds availability can only be made by those individuals delegated the authority, in writing, to certify funds for the NRC Central allowance. Costs associated with the relocation of employees are obligated when the travel authorization is issued (64 Comp. Gen. 45 (1984)), except for relocation services provided by a commercial vendor. Obligations for anticipated relocation services are incurred when a delivery order is placed for specific services against an indefinite quantity contract (66 Comp. Gen. 554 (1987)). Once NRC Form 279A has been completed with all required approvals, the estimated total cost to the NRC of the relocation is recorded as an obligation in the NRC accounting system. Required approvals include a certification of funds availability, administrative approval, and a certification of authorization. (i)

Change of station obligations may include amounts for personnel benefits, transportation, and contractual services, as well as for travel costs. All of these costs are estimated and recorded as an obligation when the NRC Form 279A is issued. (ii)

Government Bills of Lading (11)

Unless there is a binding contract for specific services, transportation of goods is obligated when the expenses of transportation have been incurred. Therefore, an SF 1103, "U.S. Government Bill of Lading" (GBL), does not represent an obligation until transportation services have been performed. However, the GBL is recognized as an estimated obligation when issued. A GBL must be supported by a valid certification of funds availability before being signed by an NRC "issuing officer" designated by the Director, DCPM, ADM. NRC Form 30 is used for certifying funds availability for GBLs that are not supporting movement of goods under change of station orders. Once funds are certified as available, a commitment should be recorded. Obligations are recorded in the NRC accounting

system upon signature by the issuing officer. These estimated amounts are subsequently adjusted for actual obligation amounts upon payment. At fiscal year-end, the amount obligated for GBLs is adjusted to recognize an estimated amount of GBLs issued for which transportation services have actually been performed. (a)

Transportation of household goods under a change of station is an exception to this policy. In that case, the total estimated cost of transportation is committed and recorded as an obligation against funds available when the change of station travel authorization is issued. (b)

Rent (12)

The majority of the agency's building rental costs are paid to the GSA on a quarterly basis. GSA bills and collects from the NRC using an intragovernmental billing process. Funds are committed using a miscellaneous commitment document (see Part VI, Section (I), of this handbook). Obligations for rental payments to GSA are recognized upon payment. Upon charging the agency's accounts, GSA provides the agency with a Treasury Fiscal Service (TFS) Form 7306, "Paid Billing Statement for SIBAC Transactions." The paid billing statement is the documentation for recording obligations for rent in the NRC accounting system. Obligations and payments recorded are distributed to the headquarters and regional allowances chargeable for the rental costs. (a)

Other rental costs for facilities are recognized as obligations on the basis of the contractual terms of the lease (see MD 4.1). (b)

Communications, Utilities, and Computer Time-Sharing (13)

Examples of these charges include telephone services, gas, electricity, water, postage, sewer charges, and other metered services. Government agencies are not required to enter into contracts with public utilities when charges are based on rates that are fixed by regulatory bodies. However, contracts may be used, and this is the general practice at NRC, if desired by the utility or the agency. (a)

When there is no contract or purchase order, funds are committed for these charges using a miscellaneous commitment document as described in Section (I) of Part VI of this handbook. Obligations are recorded on the basis of services actually performed. (b)

If there is a contract or a purchase order, funds are committed using an NRC Form 400 or an NRC Form 30, as previously discussed. The amount committed is the estimated cost of the service for the period to be covered by the contract or purchase order. Obligations are recorded on the basis of services actually performed or as a monthly estimate on the basis of historical costs. (c)

Personnel Compensation and Benefits (14)

Personnel compensation and benefits are certified for funds availability and committed using a miscellaneous commitment document (see Part VI, Section (I)). Obligations are incurred as amounts are earned by employees. At the end of each month, the actual amount paid by the agency and an estimate of the amount earned, but not yet paid, is recorded as an obligation in the NRC accounting system. Severance pay to former employees is obligated on a pay period by pay period basis. (a)

The majority of the agency's personnel compensation and benefits costs are paid through the biweekly payroll. Examples of these payments include employee salaries, payments to consultants, agency contributions to retirement funds, agency contributions for health benefits, and Federal Insurance Contributions Act (FICA) taxes. Documentation supporting obligations for payroll include employee timecards; NRC Form 148, "Voucher for Professional Services" (vouchers for consultants); benefit documents; SF 50-B, "Notification of Personnel Action"; and reports from the automated payroll system. (b)

Additional compensation and benefit costs are incurred for purposes such as incentive awards and relocation bonuses. These amounts are obligations when they become payable to the employee. (c)

Cash Awards (i)

Nominations for cash awards are submitted by the offices on SF 52, "Request for Personnel Action," to HR. HR approves the award on SF 50-B, "Nomination of Personnel Action," and forwards the form to the Payroll Operations Section, Financial Operations Branch, DAF. The NRC Central allowance holder certifies funds availability quarterly using a miscellaneous commitment document for an estimated amount. (See Section VI (I), "Creation of Miscellaneous Commitment Documents.") Cash awards to employees are obligations when payable to the employee, that is, when the SF50-B is executed. DAF uses the fully executed SF 50-B to record the obligation and payment in the NRC accounting system. The effective date on the SF 50-B determines the fiscal year under which the obligation should be charged. See MD 10.72, "Incentive Awards," for further guidance on cash awards. (a)

Instant cash awards are approved by the offices on the SF 52, "Request for Personnel Action," and are taken to an imprest fund cashier for processing. The NRC Central allowance holder certifies funds availability for the gross amount for awards quarterly using a miscellaneous commitment document for an estimated amount. (See Section VI (I), "Creation of Miscellaneous Commitment Documents.") Instant cash awards to employees are obligations when payable to the employee, i.e., when the SF 52 is executed. (b)

Relocation Bonuses (ii)

Funds are committed upon certification of funds availability on the SF 50, "Notification of Personnel Action." The certification of these funds is limited to those FCOs authorized to certify funds for the NRC Central and OIG allowances. Relocation bonuses are obligations when payable to the employee. The bonus is payable when a memorandum requesting the use of pay authority for a relocation bonus is fully approved, a service obligation agreement is signed by the employee, and an SF 50-B is issued by HR. MD 10.44, "Relocation Bonus Program," details the review and approvals required before a payment will be made. The approvals include a valid certification of funds availability and approval by the DCFO. The effective date on the SF 50 determines the fiscal year allowance in which to charge the obligation. If the effective date is determined to be in the fiscal year following the year the funds were initially certified as available, HR will obtain a new certification of funds availability from OCFO or OIG before issuing the SF 50-B.

Training (15)

Training funds are committed once funds are certified for availability on NRC Form 368, "Training Request and Authorization." Certification of available funds for training on NRC Form 368 can only be made by those individuals delegated by HR's allowance holder or AFM. Training is recorded as an obligation when the NRC Form 368 is fully authorized. This authorization must include signatures by both a training official and an FCO. (a)

The date of the funds certification normally determines the fiscal year allowance to which to charge the obligation. Training beginning in a new fiscal year is chargeable to the prior-year allowance if all of the following conditions are met: (1) the NRC Form 368 is fully authorized (including funds certification) by September 30; (2) the training has been identified as a need of the prior fiscal year; (3) scheduling a date in the next fiscal year was beyond the agency's control; and (4) the time between procurement and performance is not excessive (70 Comp. Gen. 296 (1991)). (b)

HR must be notified of all training cancellations to prevent the agency from incurring unnecessary cancellation charges. (c)

Grants and Cooperative Agreements (16)

Grants and cooperative agreements are recorded as obligations based upon an agreement authorized by law. These agreements require the signature of an authorized official in ADM/DCPM. (a)

Requests to award a grant are prepared on an "NRC Request for Assistance Action (RFAA)." Once funds are certified as available on the RFAA, funds are committed. The "NRC Notice of Grant Award" is the obligating document. Generally, the grantee signs the award document before the ADM/DCPM grant officer. Therefore, the grant officer's signature obligates the agency. (b)

Requests to award cooperative agreements are also prepared on an RFAA. Once funds are certified as available on the RFAA, funds are committed. The SF 30, "Amendment of Solicitation/Modification of Contract," is the obligating document. Generally, the recipient of the cooperative agreement signs the SF 30 before the ADM/DCPM contracting officer signs. Therefore, the contracting officer's signature obligates the agency. (c)

Fully signed grants and cooperative agreements are recorded as obligations in the NRC accounting system. (d)

Official Representation (17)

NRC Form 30, "Request for Administrative Services," is used for authorizing the use of funds appropriated by Congress for expenses qualifying as official representation and entertainment. Funds are committed, once certified as available by an authorized FCO on the NRC Form 30. Funds certification is limited to those persons authorized to certify funds availability for the NRC Central allowance. The FCO must ensure that use of the funding falls within the requirements set forth in MD 5.4, "Official Representation Expenses," and that the correct approval signatures are acquired before certifying funds availability and sending the form to the General Accounting Branch, Division of Accounting and Finance (GAB). (a)

Costs for official entertainment are normally considered obligated when expenses have been incurred. Once the NRC Form 30 has been completed with all required approvals, the estimated cost amount is recorded as an obligation in the NRC accounting system. An SF 1034, "Public Voucher for Purchases and Services Other Than Personal," is usually presented to the imprest cashier for reimbursement and to charge payments against obligations. A copy of NRC Form 30, containing a valid funds certification, must be attached to the SF 1034. (b)

When required by the Division of Contracts and Property Management, an NRC Form 103, "Purchase/Delivery Order," will be issued for the official representation event. In this situation, the amount on the NRC Form 103 is recorded as an obligation by GAB. (c)

Adjustments to amounts committed are based on the actual obligations and expenditures. (d)

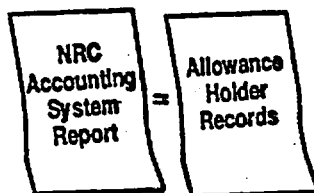
Creation of Miscellaneous Commitment Documents (I)

Unlike most NRC spending actions, no preobligation or commitment documents exist for GSA rental charges, certain other interagency orders, certain public utilities, postage, or payroll. To ensure that funds will be available once the obligation and expenditure has occurred, funds must be reserved using a miscellaneous commitment document. Offices allocated funds for such purposes are responsible for creating these documents. The document must include—(1)

- The period of performance (a)
- An estimated dollar amount (b)
- The appropriate accounting classifications (appropriation, budget and reporting classification, job code, BOC, and commitment document number) (c)
- The FCO's statement for certifying the availability of funds, signature, and date of certification (d)

When it is difficult to determine the precise amount of NRC's commitments for certain transactions, the FCO must ensure that funds are available to cover NRC's potential liability. The FCO must determine the amounts to be reserved or committed based on relevant current and historical data for the various types of transactions involved. These commitments must be reviewed on an ongoing basis. (2)

Commitments should be adjusted to reflect the actual costs. Recertification of funds availability is required for charges that exceed amounts previously committed. (3)



Reconciliations and Verifications (J)

General (1)

Even though allowance holders have the primary responsibility for ensuring that funds are not overcommitted or overobligated, the official records of allotments, allowances, commitments, obligations, and payments must be maintained in the NRC accounting system. To ensure proper funds control and accurate financial reporting, DAF and the allowance holders share the responsibility to reconcile the data in the allowance holder's funds control records to the data in the official NRC accounting system. (a)

Allowance holders must conduct a monthly reconciliation of their funds control records with the NRC accounting system. DAF will send allowance holders accounting reports from the NRC accounting system for reconciliation with commitment and obligation information recorded in the allowance holder's funds control records. During the review, the validity of all obligations should be substantiated and adjustments completed. Allowance holders should maintain written documentation of the monthly reconciliation and verification of data. Discrepancies found that require correction of accounting system records should be reported to DAF as a part of the reconciliation process. (b)

If obligations on DAF accounting reports have been properly adjusted to reflect actual costs or payments more or less than the original obligation, the obligated amount reported in the allowance holder's funds control records should be adjusted. (This adjustment is common when actual travel costs exceed or fall short of the amount authorized.) When adjustments result in significant increases or decreases, the transaction must be traced and the appropriate documentation supporting the adjustments (e.g., contract modifications) should be obtained for proper verification. (c)

Commitment amounts should equal or exceed amounts obligated. If an obligation exceeds the amount committed, the commitment amount must be adjusted. (d)

Guidelines for Reconciling and Verifying the Allowance Holder's Funds Control Records (2)

The following guidelines should be followed when reconciling and verifying the allowance holder's funds control records:

- Verify that information recorded in the allowance holder's funds control records matches information specified on commitment and/or obligation documents. (a)
- Consider time lags when reconciling accounts. The information in the allowance holder's funds control records will usually be more current than that in the NRC accounting system. A time lag usually occurs between the time a spending request is actually obligated and when it is recorded in the NRC accounting system. (b)
- Compare fiscal year-to-date allowance, program value, commitment, and obligation amounts on DAF accounting reports to those on the allowance holder's funds control records. If amounts differ, review appropriate source documents to determine the correct amounts. When necessary, request source documents from DAF, ADM/DCPM, or program offices for justifying adjustments and modifications. (c)
- Verify that accounting classification information (e.g., B&R numbers, job codes, BOCs, etc.) is complete and accurate. (d)
- Review the costs and payment amounts provided on detailed DAF reports and compare to commitments and obligations recorded in the allowance holder's funds control records in order to determine if adjustments are necessary because of overestimations or underestimations of commitments and obligations. When necessary, investigate and make the appropriate adjustments. (e)
- Identify and document all discrepancies. (f)

Exhibit VI-1 Summary of the NRC's Commitment and Obligation Documents

Spending Action	Commitment		Obligation	
	Form Number	Document Title	Form Number	Document Title
Purchase Orders	NRC Form 30	"Request for Administrative Services"	NRC Form 103 or SF 1449	"Purchase/Delivery Order" "Solicitation/Contract/Order for Commercial Items"
Blanket Purchase Agreements	NRC Form 30	"Request for Administrative Services"	NRC Form 103 and NRC Form 104 or SF 1449	"Purchase/Delivery Order" and "Blanket Purchase Agreement (BPA) Ordering/Receiving Report" "Solicitation/Contract/Order for Commercial Items"
Imprest Funds	NRC Form 30	"Request for Administrative Services" (except for travel or training)	NRC Form 30	"Request for Administrative Services"
BankCard Purchases	NRC Form 30	"Request for Administrative Services"		None Statement of Account
Commercial Contracts	NRC Form 400	"Request for Procurement Action (RFPA)"	SF 26 or SF 1449	"Award/Contract" "Solicitation/Contract/Order for Commercial Items"
Contract Modifications	NRC Form 400	"Request for Procurement Action (RFPA)"	SF 30	"Amendment of Solicitation/Modification of Contract"
Department of Energy Work Orders	NRC Form 173	"Standard Order for DOE Work (SOEW)"	NRC Form 173	"Standard Order for DOE Work (SOEW)"
Interagency Agreements (Other than DOE)	None	Interagency agreement (prepared by both agencies)	None	Interagency agreement (prepared by both agencies)

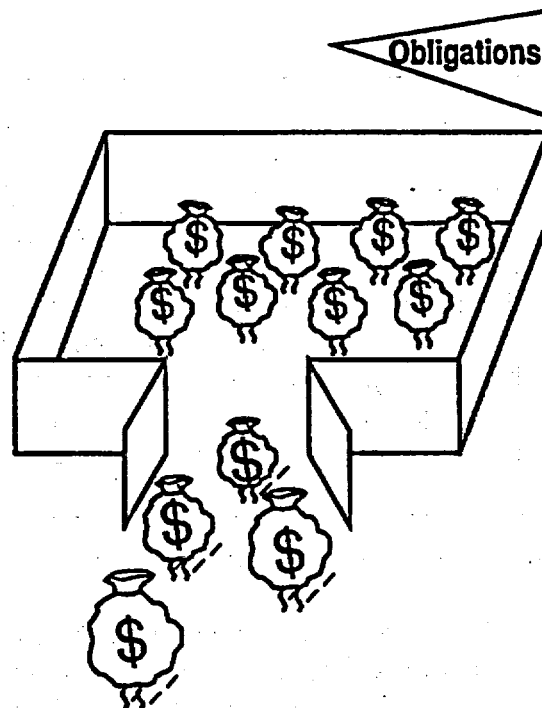
Exhibit VI-1 (continued)

Spending Action	Commitment		Obligation	
	Form Number	Document Title	Form Number	Document Title
Interagency Agreements for Federal Employee Details to NRC	None	Interagency agreement (prepared by both agencies)	None	Interagency agreement (prepared by both agencies)
Intergovernmental Personnel Act Assignments	Optional Form 69	"Assignment Agreement"	Optional Form 69	"Assignment Agreement"
Interagency Orders Required by Law-Orders for Building Services to Lessor	GSA Form 300-1	"Order for Supplies and Services"	GSA Form 300-1	"Order for Supplies and Services"
Interagency Orders Required by Law-Orders to GSA	GSA Form 2957	"Reimbursable Work Authorization"	GSA Form 2957	"Reimbursable Work Authorization"
Temporary Duty Travel	NRC Form 279	"Official Travel Authorization"	NRC Form 279	"Official Travel Authorization"
Local Travel	None	None	SF 1164	"Claim for Reimbursement for Expenditures on Official Business"
Change of Station	NRC Form 279A	"Official Travel Authorization, Change of Station"	NRC Form 279A	"Official Travel Authorization, Change of Station"
Transportation of Goods	NRC Form 30	"Request for Administrative Services"	SF 1103	"U.S. Government Bill of Lading" (GBL)
Rent	None	Miscellaneous commitment document	TFS Form 7306	"Paid Billing Statement for SIBAC Transactions"

Exhibit VI-1 (continued)

Spending Action	Commitment		Obligation	
	Form Number	Document Title	Form Number	Document Title
Communications and Utilities (when not supported by a purchase order or contract)	None	Miscellaneous commitment document	None	Invoices
Personnel Compensation and Benefits	None	Miscellaneous commitment document	NRC Form 148	"Voucher for Professional Services"
			SF 50-B	"Notification of Personnel Action"
			None	Timecards
			None	Payroll Reports
Relocation Bonuses	None	Memorandum requesting relocation bonus	SF 50-B	"Notification of Personnel Action"
Training	NRC Form 368	"Training Request and Authorization"	NRC Form 368	"Training Request and Authorization"
Grants	None	"NRC Request for Assistance Action (RFAA)"	None	"NRC Notice of Grant Award"
Cooperative Agreements	None	"Request for Assistance Action (RFAA)"	SF 30	"Amendment of Solicitation/Modification of Contract"
Official Representation	NRC Form 30	"Request for Administrative Services"	NRC Form 30 or NRC Form 103 or SF 1449	"Request for Administrative Services" or "Purchase/Delivery Order" "Solicitation/Contract/Order for Commercial Items"

Deobligation of Funds

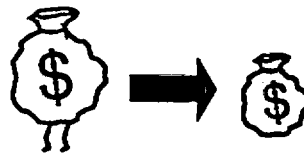


Overview (A)

Part VII defines deobligation of funds, explains allowance holder responsibilities for deobligation actions, and addresses documentation and reporting requirements for deobligations. It also describes the types of deobligation transactions and summarizes the general rules for reusing deobligated funds.

Deobligations (B)

A deobligation is the cancellation or downward adjustment of a previously recorded obligation. A deobligation may result from a cancellation of a project or contract, price revisions, or corrections of estimated amounts previously recorded as obligations.



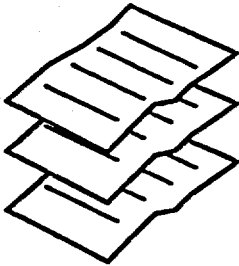
General Rules for Deobligations (1)

In general, the rules for obligation also apply to deobligation. Deobligations are generally authorized by the same officials who incurred the obligations and are supported by documentation in the same manner as the original obligation (see Part VI, "Commitment and Obligation of Funds," of this handbook). A proper and unpaid obligation may not be deobligated without a valid reason. Absent a valid reason, it is improper to deobligate solely to free funds for new obligations.

Allowance Holder Responsibilities for Deobligations (2)

Allowance holders and their staffs are responsible for reviewing obligations incurred against their allowances to identify amounts to be deobligated. This responsibility includes reviewing unpaid obligations to identify goods and services not yet received that are no longer needed. Allowance holder offices are also responsible for initiating appropriate action to deobligate funds. Examples of allowance holder actions to initiate the deobligation process include requesting the contracting officer to execute an appropriate contractual

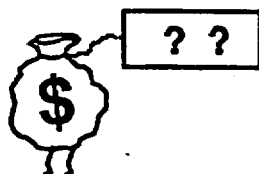
instrument (i.e., contract modification or purchase order); executing an NRC Form 173, "Standard Order for Department of Energy (DOE) Work (SOEW)," for orders placed with the DOE; or notifying the Division of Accounting and Finance (DAF) that all payments have been made against a travel authorization.



Documentation and Financial Reporting of Deobligations (3)

The documentation used to support a deobligation depends on the method used to originally obligate the funds. For example, funds obligated under a commercial contract could be deobligated by execution of a contractual document such as an SF 30, "Amendment of Solicitation/Modification of Contract." Funds obligated under NRC Form 173 are deobligated by executing another NRC Form 173. After the appropriate documentation is fully executed and has been forwarded to DAF, the deobligation is recorded in the NRC accounting system. (a)

Although the deobligation occurs when the appropriate documentation is executed, funds are available for reobligation only after the deobligation is recorded in the NRC accounting system and any required allowance action is completed. If the deobligation process is completed during the fiscal year in which the funds were originally obligated, the deobligated funds are available for reobligation without further allowance of funds. However, these funds should be reobligated only after the allowance holder has ensured that DAF has recorded the deobligation transaction in the NRC accounting system. If funds are deobligated after the end of the fiscal year, the funds must be reallocated by the Division of Budget and Analysis (DBA) before they can be committed or obligated again. The DBA will not reallocate the funds unless the deobligation is properly documented and reflected in the NRC accounting system. (b)



Types of Deobligations (C)

The following sections describe policies and procedures for deobligating the most common types of agency obligations.

Temporary Duty Travel (TDY) Deobligations (1)

Travel funds are deobligated when a trip is cancelled or when the actual cost of the trip is less than the original estimated obligation. Travel cancelled before incurring any costs is documented on a "Cancelled" NRC Form 279, "Official Travel Authorization." Costs for transportation tickets are deobligated after the agency's Travel Services Center (TSC) contractor has issued a credit to eliminate the charges. Allowance holders should recognize deobligations for cancelled transportation tickets only after they are identified in the NRC accounting system reports.

Adjusting Overestimated Travel Obligations (2)

The DAF uses the travel voucher submitted by the traveler and the bill submitted by the TSC for a transportation ticket to determine the actual cost of the travel. Upon payment of amounts due to the traveler, DAF will adjust the amount obligated against the travel authorization for subsistence and incidental charges. Upon payment of the transportation ticket, DAF will adjust the amount obligated for the common carrier charges. Allowance holders should not assume that amounts claimed on travel vouchers will be the same as amounts approved by DAF for reimbursement. Allowance holders should recognize deobligated amounts in their accounting records after they are identified in the NRC accounting system reports.

Deobligating Blanket Travel (3)

Travel authorizations for blanket travel are issued quarterly. Amounts are deobligated by DAF at the end of the fiscal year to the extent that expenses have not been incurred.

Deobligating Change of Station Funds (4)

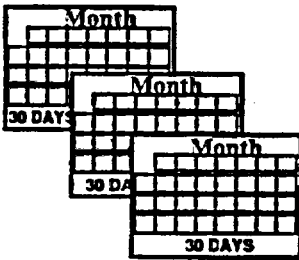
Excess amounts obligated for change of station are deobligated after DAF determines that all valid claims for reimbursement have been made.

Deobligating Purchase Orders (5)

The DAF will process a final payment to the vendor when all goods and services ordered are received. The final payment results in any adjustments to the amount obligated. In addition, allowance holders should notify DAF of all open purchase orders that are no longer required. The DAF and the allowance holder shall coordinate on the decision to deobligate purchase orders. Allowance holders should recognize deobligated amounts only after they are identified in the NRC accounting system.

Deobligating Contracts (6)

Conditions for deobligating funds are created when contracts are closed out, when individual orders of indefinite quantity contracts are completed, and when active contracts are modified. The general rule for deobligation of funds obligated under a contract is that funds are deobligated using a similar contractual document.



Deobligations During Contract Closeout (7)

After completion of a contract, the Office of Administration, Division of Contracts and Property Management (ADM/DCPM), with the assistance of the sponsoring technical office, determines that the contract is complete and ready to be closed out. Completion occurs when all required goods and services have been received and accepted, the option provisions of the contract expire, the contract period of performance ends, or when the Government gives notice of contract termination. At the outset of this process, ADM/DCPM, in conjunction with the allowance holder, should conduct an initial contract funds status review and, where appropriate, identify excess funds that could be deobligated. This review should be completed within 90 days of completion of the contract. ADM/DCPM, working with the technical office, must complete an administrative closeout as required by the Federal Acquisition Regulations (48 CFR 4.804). Administrative closeout procedures include ensuring that the following actions are completed: contract audit, contractor's closing statement, submission of the contractor's final invoice, and a contract funds review and deobligation of any excess funds.(a)

Timing of authorizing the deobligation depends on the type of contract and the unique circumstances. Amounts are recognized as deobligations when stated on a formal document, such as an SF 30, "Amendment of Solicitation/ Modification of Contract," or a letter signed by an authorized contracting officer. (b)

During the closeout process, ADM/DCPM may identify that additional funds need to be obligated and paid against a contract that has an insufficient unpaid obligation balance. This situation may occur because funds had previously been deobligated with an SF 30 and the subsequent final closeout audit identified additional funds due the contractor. In this situation, the Director, ADM/DCPM, will request that the Director, DBA, allocate additional funds to the NRC Central allowance holder. Upon issuance of the allowance, the FCO certifies funds availability on a "Request for Procurement Action" (NRC Form 400). The NRC Form 400 is forwarded to ADM/DCPM to support issuance of an SF 30 to obligate the additional funds. (c)

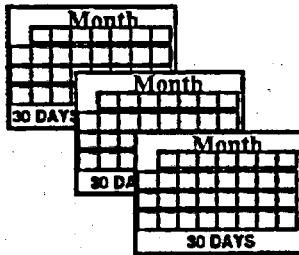
Deobligating Orders Under Indefinite Quantity Contracts (8)

Individual orders under indefinite quantity contracts, such as task orders, are unique contracts for a specific purpose. With completion of the order, the specific purpose has been accomplished. Any uncosted obligation amount under the order must be formally deobligated with a document such as an SF 30, signed by an authorized contracting officer.

Deobligations When Active Contracts Are Modified (9)

Contract modifications resulting in deobligations of amounts for reasons such as a change in scope, correction of estimates, or termination for convenience are executed by the authorized contracting officer on an SF 30. These types of transactions may be initiated by contracting officers, or by project officers on an NRC Form 400, "Request for Procurement Action." The amount on the SF 30 represents a deobligation and is recorded in the NRC accounting system.

Deobligating Standard Orders for DOE Work (10)



Allowance holders should promptly identify completed DOE work projects with unexpended obligations and funds that are no longer required. The NRC ordering office negotiates with the appropriate DOE field office the amount to be deobligated. Offices in the NRC Central allowance should coordinate with the NRC Central allowance financial manager for determining amounts to be deobligated. Upon agreement of an amount, the ordering office issues a signed NRC Form 173, "Standard Order for DOE Work (SOEW)," to the appropriate DOE field office for acceptance. Upon signature of the appropriate DOE official, the NRC Form 173 represents a deobligation of funds and is recorded in the NRC accounting system. This process should generally be completed within 90 days of the expiration of the agreement or completion of the work.

Deobligating Interagency Agreements (11)

Interagency agreements, other than standard orders for work with DOE, are deobligated subject to the specific terms of each agreement. Employee details and agreements under the Economy Act (31 U.S.C. 1535) are subject to additional policy provisions.

Deobligating Employee Details (a)

Uncosted obligations for interagency agreements for the detail of employees to the NRC may be deobligated after receipt of written assurance from the lending agency that all bills to the NRC have been issued.

Economy Act Deobligations (b)

For interagency agreements obligated under the authority of the Economy Act against fiscal year (1-year) appropriations, NRC funds must be deobligated for amounts the performing agency has not obligated under the agreement by the end of the fiscal year.

Reducing Unexpended Obligations (D)

Unexpended obligations are obligations incurred for which goods or services have not been received and payments have not been made by the NRC. To assist in ensuring that unexpended balances are reasonably stated, the following provisions for reducing unexpended obligations are being implemented for temporary duty travel, training, purchase orders, commercial contracts, orders for DOE work, and interagency agreements. The purpose of this effort is to more properly reflect the agency's obligation balances. Allowance holders should perform regular reviews of these balances during the fiscal year with particular emphasis on inactive unexpended obligations from prior fiscal years. Aggressive followup will assist in prompt deobligation of excess balances.

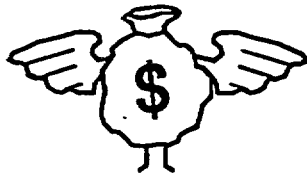
**Sunset Provisions for Temporary Duty Travel, Training Requests,
and Purchase Orders (1)**

All unexpended obligations for temporary duty travel, training, and purchase orders dating back more than one fiscal year will be deobligated every October. DAF will notify allowance holders in advance of the deobligation. If an office determines that it is essential that the unexpended obligation should remain active, a justification must be provided to DAF. For example, in October 1997, all orders funded by FY 1996 and prior obligations will be deobligated by DAF. (a)

If, at a later date, it is determined that a valid invoice needs to be paid on an order that was previously deobligated, an obligation for the invoiced amount will be established and charged against the allowance current at the time of the determination. Offices are still responsible for submitting appropriate documentation to DAF to deobligate excess funds as soon as they are determined to be unneeded. (b)

**Limited Period of Performance for Commercial Contracts, DOE
Work Orders, and Interagency Agreements (2)**

The period of performance for commercial contracts, orders for DOE work, and interagency agreements is limited to 5 years. This should facilitate the close out of unexpended obligations. Commercial contracts and DOE work orders will be closed out in accordance with Management Directive (MD) 11.1, "NRC Acquisition of Supplies and Services," and MD 11.7, "NRC Procedures for Placement and Monitoring of Work with the U.S. Department of Energy (DOE)."



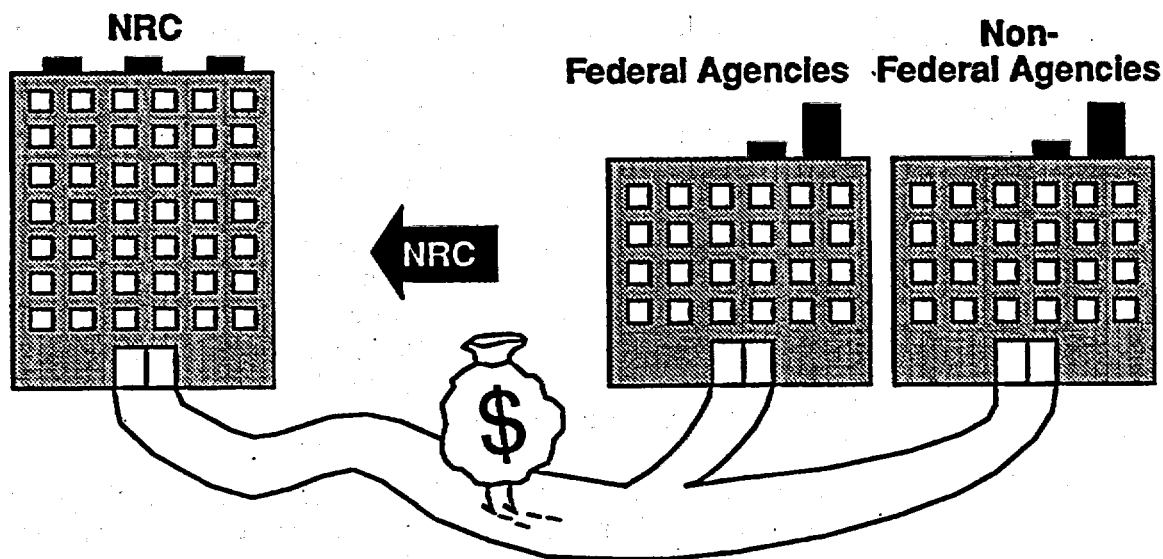
Reusing Deobligated Funds (E)

Availability of deobligated funds for new obligations depends on the type of funds and the timing of the deobligation. General rules regarding the availability of deobligations are shown in Table VII-1.

**Table VII-1 Availability of Deobligated Funds
for Future Obligations**

<ul style="list-style-type: none">• During the Current Fiscal Year	<ul style="list-style-type: none">• Funds deobligated and recorded in the NRC accounting system during the fiscal year in which they are allocated are available to the allowance holder for new obligations.
<ul style="list-style-type: none">• After the End of Current Fiscal Year	<ul style="list-style-type: none">• Funds from the agency's no-year appropriations deobligated after the end of the fiscal year in which the funds were allocated remain available to the agency after new apportionment action by OMB, reallocation by the CFO, and reallocation by Director, DBA.• Funds for reimbursable work deobligated after the end of the fiscal year in which they are allocated remain available to the agency to support the specific reimbursable work agreement if (1) the reimbursable agreement's period of performance has not expired and (2) the appropriation or other funds source providing the reimbursable funds has not expired. These funds require new apportionment action by OMB, a subsequent reallocation by OCFO and a reallocation by DBA before they may be committed or obligated.
<ul style="list-style-type: none">• After Expiration of Original Period of Availability	<ul style="list-style-type: none">• Funds deobligated after the expiration of the original period of availability are not available for further obligation.

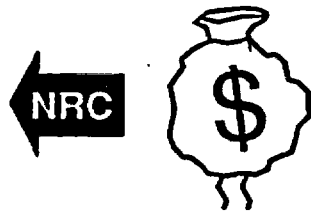
Reimbursable Work Performed by the NRC for Others



Overview (A)

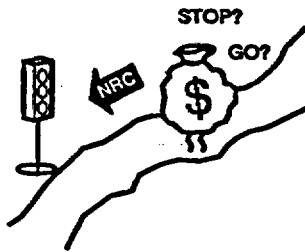
Part VIII defines reimbursable work, including the legal criteria for acceptance. It summarizes the laws that pertain to reimbursable work, defines reimbursable agreements, describes processing procedures for reimbursable agreements, discusses the different types of reimbursable work, and identifies costs to be reimbursed. In addition, this part discusses reimbursement for the detail of employees within the NRC.

Definition of Reimbursable Work (B)



General (1)

Reimbursable work consists of services the NRC performs for an outside organization and for which it is entitled to reimbursement. Federal and non-Federal organizations may order reimbursable work. Reimbursable work performed by the NRC is financed with funds of the ordering Federal agency or by a cash advance from a non-Federal organization and represents additional funding in excess of the agency's appropriated funds.



Legal Authority To Accept Reimbursable Work (2)

In general, reimbursable work that the NRC provides for an outside organization is part of that organization's mission, not the NRC's mission. If the NRC accepts reimbursement without statutory authorization for an activity for which the agency's appropriations are normally provided, the agency may have improperly augmented its appropriated funds. Performing work outside the scope of the agency's authorizing and appropriation legislation requires specific statutory authority. Table VIII-1 summarizes the laws that provide authority for the NRC to perform reimbursable work. Before accepting a reimbursable agreement, the agency must review the specific legal authority for performing the work. (a)

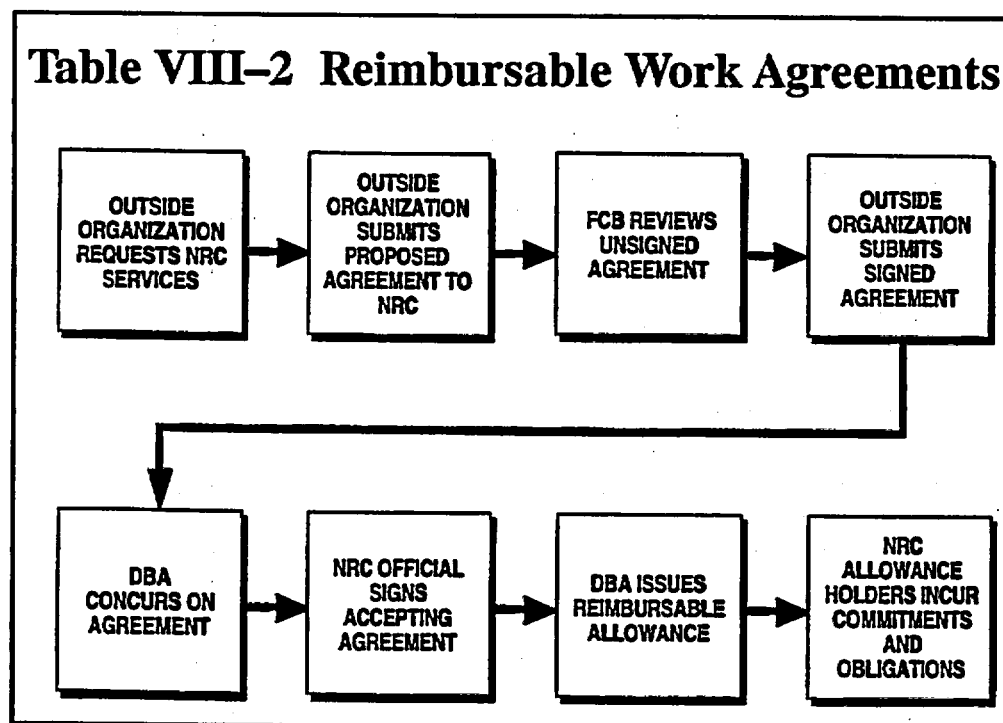
The most common source of authority for a Federal agency to perform reimbursable work for another Federal agency is the Economy Act. A reimbursable agreement made under the authority of the Economy Act obligates an appropriation of the ordering agency. The NRC's use of these funds is subject to any condition or limitation applicable to the funds. For example, if the ordering agency's funds are from a 1-year appropriation, the NRC's use of the funds is also subject to the restrictions associated with 1-year appropriations. The NRC could not obligate funds against an agreement beyond the end of the fiscal year for which funds were provided without a revised agreement providing funds for the new fiscal year. (b)

**Table VIII-1 Summary of Laws Related to
Reimbursable Work**

<ul style="list-style-type: none"> • Economy Act 	<ul style="list-style-type: none"> • Authorizes Federal agencies to enter into reimbursable agreements with other Federal agencies (31 U.S.C. 1535). • Provides for crediting collections for reimbursable work to the performing agency's appropriation.
<ul style="list-style-type: none"> • Intergovernmental Cooperation Act of 1968 	<ul style="list-style-type: none"> • Authorizes Federal agencies to provide reimbursable specialized or technical services to States and local governments (31 U.S.C. 6505).
<ul style="list-style-type: none"> • Intergovernmental Personnel Act (IPA) 	<ul style="list-style-type: none"> • Authorizes employees to be detailed to a State or local government on a reimbursable basis (5 U.S.C. 3373).
<ul style="list-style-type: none"> • Details to International Organizations 	<ul style="list-style-type: none"> • Authorizes employees to be detailed to an international organization on a reimbursable basis (5 U.S.C. 3343).
<ul style="list-style-type: none"> • Government Employees Training Act 	<ul style="list-style-type: none"> • Authorizes employees to accept payment of travel expenses for attendance at meetings if the donor is a tax-exempt nonprofit organization (5 U.S.C. 4111). • Does not authorize the NRC to accept the funds (55 Comp. Gen. 1293 (1976)). Therefore, travel paid by an outside organization under the provisions of 5 U.S.C. 4111 is not reimbursable work for the NRC and is not charged to the NRC's reimbursable allowances, but is payable directly to employees of the NRC.
<ul style="list-style-type: none"> • NRC Salaries and Expenses Appropriation Legislation 	<ul style="list-style-type: none"> • Provides NRC authority to retain and use moneys received for the cooperative nuclear safety research program, services rendered to foreign governments and international organizations, and the material and information access authorization programs, including criminal history checks.

Processing Procedures for Reimbursable Agreements (C)

To commit and obligate funds for reimbursable work, allowance holders must have a reimbursable agreement and a reimbursable allowance on their Advice of Allowances and Financial Plan. Table VIII-2 shows the reimbursable work agreement process.



Reimbursable Agreements (1)

A reimbursable agreement represents a contract between the NRC and another Federal or non-Federal agency to provide work for reimbursement. Advance payments are required from non-Federal organizations to preclude the use of the NRC's appropriated funds to finance reimbursable work and to protect the agency from incurring uncollectible receivables. Amounts contained in the reimbursable agreement or amounts advanced (for non-Federal organizations) form the basis for the Division of Budget and Analysis, (DBA), to issue reimbursable allowances.

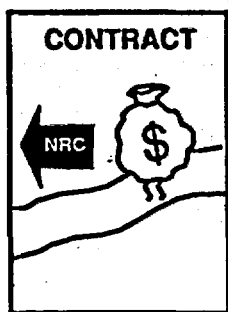
Initiating Reimbursable Agreements (2)

Reimbursable agreements are normally initiated by the outside organization desiring to order goods or services from the NRC. When the outside organization is a Federal agency or other governmental entity, the reimbursable work agreement is generally documented in the form of an interagency agreement. Reimbursable agreements with private organizations require a similar type of agreement. Unsigned draft agreement documents should be forwarded to the Funds Control Branch, Division of Budget and Analysis (FCB), to be reviewed for adequate financial provisions. (a)

Upon agreement by both parties to the language in the draft agreement document, the outside organization should sign the agreement. For reimbursable work for another Federal agency, the agreement signed by the other agency indicates that the other agency has allotted and reserved funds for the project. For reimbursable work for a non-Federal organization, the agreement signed by the non-Federal organization must include an advance of funds to meet the entire cost of the project at least through the end of the fiscal year. Work to be performed in future fiscal years must be financed by additional advances received before the performance of the work. (b)

Requirements for a Complete Reimbursable Agreement (3)

The reimbursable agreement is a contractual document that must include the following information:



- Legal authority for the NRC to perform the reimbursable work. In the absence of specific legal authority, the NRC may be prohibited from performing the work or retaining reimbursements for the work performed. (a)
- Specific description of the goods or services to be provided or work to be performed. The agreement should include or reference a complete and final statement of work or services to be performed. (b)

- Period of performance, including the expiration date of the agreement. The period of performance must include sufficient time to perform the requested work or services. If, during performance of the agreement, a determination is made that an extension will be required, a formal modification to the agreement will be necessary. (c)
- Total estimated reimbursable cost of the work or services to be performed. The basis for the cost estimate must be included in the agreement. For example, if the agreement calls for reimbursement for the detail of an NRC employee to an outside agency, the agreement must include the amount of time to be worked and the relevant employee salary and benefit costs. If the agreement calls for reimbursement of NRC's full costs, then this should be clearly stated. For example, the agreement would state that the NRC is charging for direct professional staff time on the basis of the hourly rate as established in 10 CFR Part 170, in addition to any contractor costs incurred to perform services. The agreement must clearly specify if less than full agency costs are to be charged. See Section (F) of this part for guidance on the costs to be recovered in reimbursable agreements. (d)
- Procedures for the NRC to obtain reimbursement. For reimbursable work for other Federal agencies, the procedures must include billing instructions. For reimbursable work for non-Federal organizations, the procedures must provide for the receipt of an advance of funds by the Office of Division of Accounting and Finance (DAF) before the performance of work. The procedures also provide for the settlement of any differences at the end of the agreement. If the actual cost of the agreement is less than the amount of the advance, the agreement may need to provide for the return of excess

funds. The agreement should also provide for the NRC to bill the outside organization if the actual cost exceeds the amount of the advance. (e)

- Any purpose, time, or amount limitations imposed on the funds. (f)
- The other agency's appropriation account and other relevant accounting classification data (for reimbursable agreements for other Federal agencies). (g)
- Signature by an official of the outside organization authorized to enter the organization into the reimbursable agreement. (h)
- Concurrence signature by the Director, DBA. Concurrence by DBA is required before an authorized NRC official may sign accepting the agreement. The Director, DBA, will not concur in proposed reimbursable agreements for the recovery of less than full costs that are not exempt from the agency's full-cost recovery policy (See Section (F) of this part.) (i)
- Signature of the NRC official authorized to accept the agreement. For agreements with other governmental entities, acceptance must be completed before the expiration of the period of availability for obligation of the appropriations or funds of the other agency. Agreements for the detail of NRC employees to another Federal agency are executed by the NRC Inspector General for employees of the Office of the Inspector General (OIG) and by the Director of the Office of Human Resources (HR) for all other employee details (see Management Directive [MD] 10.1, "Appointments, General Employment Issues, Details, and Position Changes"). Other agreements may be executed by authorized contracting officers or designated NRC office directors, as specified in Volume 9, "NRC Organization and Functions," of the NRC Management Directives System. (j)

Memoranda of Understanding (4)

A memorandum of understanding (MOU) is a written agreement broadly stating basic understandings and describing a mechanism for coordinating activities to be engaged in by the agency and an outside organization. An MOU is generally not a binding contract and does not represent a complete reimbursable agreement. The MOU would only constitute a valid reimbursable agreement if it contained the required information stated above. If reimbursement is required for goods or services to be provided, the MOU would be followed with a reimbursable agreement document that provides for ordering specific goods or services, a period of performance, and a total estimated cost for the work or services to be performed.

Review of Agreements by the Office of the Chief Financial Officer (5)

Reimbursable agreement documents signed by the ordering organization are forwarded to the Director, DBA, for concurrence before acceptance by the NRC. As part of this concurrence, DBA forwards a copy of the document to DAF to verify that the following information is acceptable: billing procedure, amount for employee details, estimated travel costs for reimbursable travel, and evidence of advance receipt of funds for agreements with non-Federal organizations. Upon concurrence by DAF and verification by DBA that adequate reimbursable budgetary resources have been apportioned to support the agreement, the Director, DBA, will concur on the agreement. The document is returned to the appropriate NRC office for acceptance. This policy also applies to agreements for which the NRC is to perform work for another agency involving issuance of a nonexpenditure transfer of funds (see Section (E) of this part).

Acceptance of Reimbursable Work (6)

After signature by the outside organization ordering goods or services and the concurrence signature of the Director, DBA, the authorized NRC official may sign accepting the agreement. The NRC's acceptance signature creates a contract for the NRC to provide goods or perform services and an obligation for the outside organization to pay authorized costs incurred by the NRC. Copies of the signed agreement must be promptly forwarded to the General Accounting Branch, DAF, the Funds Control Branch, DBA, and the outside organization. If the outside organization is another Federal agency, the other agency records the accepted agreement as an obligation in its accounting system to support subsequent bills from the NRC. In addition, the allowance holder or the allowance financial manager (AFM) responsible for obligating funds against the reimbursable agreement must forward the accepted agreement to the Director, DBA.



Reimbursable Advice of Allowance and Financial Plan (7)

Once DBA receives the accepted agreement, an allowance will be issued. The submission of an NRC Form 289A, "Request for Financial Plan Changes," is not required. The reimbursable allowance and financial plan authorizes the commitment and obligation of funds for the specific reimbursable agreement. With the exception of cooperative research agreements (CRA), DBA will assign a unique budget and reporting (B&R) number for all new reimbursable agreements, at the time the allowance is issued. If the terms of the reimbursable agreement provide for continued performance in the following fiscal year, a new reimbursable allowance may be required in the new fiscal year.

Commitment and Obligation of Funds for Reimbursable Work (8)

Commitments and obligations are incurred by the NRC as actions are taken to perform work under the agreement. Administrative control of funds policies, limitations, and restrictions contained in Part V, "Allowance and Financial Plan Process," of this handbook must be observed for reimbursable allowances and financial plans. Reimbursable work is not authorized to start before issuance of the reimbursable allowance. Commitments or obligations may not exceed the amount of the agreement or the reimbursable allowance. If the reimbursable allowance includes funds for more than one reimbursable agreement, each agreement represents a separate funds ceiling. Allowance holders may not commit or obligate reimbursable funds allocated for a specific agreement to support other reimbursable agreements. Obligations incurred against reimbursable funds for purposes other than those provided on an allowance and financial plan is an unauthorized use of funds and is a potential violation of 31 U.S.C. 1301.

Modifying Reimbursable Agreements (9)

Modifications to reimbursable agreements are required to extend the period of performance and change the total estimated cost of the work or services to be performed. Modifications to reimbursable agreements are processed in the same manner as previously described. If it is determined that the cost of performance has increased, a modification to the agreement must be fully executed and a reimbursable allowance must be issued before the NRC commits or obligates funds in excess of the original cost ceiling.

All proposed modifications to reimbursable agreements should be submitted to the FCB for review. Modifications which increase or decrease the funding level provided by reimbursable agreement require the advance concurrence signature of the Director, DBA.

Collection of Funds for Reimbursable Work (10)

The procedures for the collection of funds for reimbursable work depend upon whether the ordering organization is another Federal agency or is non-Federal.

Federal Work (a)

As costs are incurred by the NRC, DAF will create a receivable in the NRC accounting system and will issue bills to the ordering agency in accordance with the terms of the agreement. Upon collection of all costs incurred under the agreement and the deobligation of any uncosted obligations, any remaining unobligated allowance balance will be withdrawn by DBA (if the allowance has not already expired).

Non-Federal Work (b)

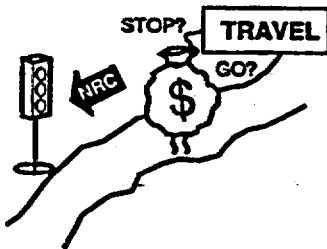
As costs are incurred by the NRC, they are applied against the agency's liability to return unused funds to the outside organization. Upon completion of the agreement and the deobligation of any uncosted obligations, the unobligated allowance balance is withdrawn and the difference between the advance received and costs incurred may need to be returned to the outside organization.

Types of Reimbursable Work (D)

The following sections discuss unique aspects of various types of reimbursable work agreements.

Reimbursable Work Involving Contractual Services (1)

A reimbursable work agreement may require that the agency enter into commercial contracts or standard orders for the Department of Energy (DOE) work. After execution of the reimbursable work agreement and receipt of a specific reimbursable allowance and financial plan, the allowance holder may certify funds availability on requests for procurement action (NRC Form 400) or standard orders for DOE work (NRC Form 173) against the reimbursable allowance.



Reimbursable Travel (2)

A reimbursable work agreement may require that the NRC incur travel costs. After execution of the reimbursable agreement and receipt of a specific reimbursable allowance and financial plan, the allowance holder may certify funds availability on NRC travel authorizations (NRC Form 279) against the reimbursable allowance. Offers by non-Federal organizations to reimburse travel costs may not be accepted as reimbursable work unless there is appropriate statutory authority. See Section (B)(2), "Legal Authority To Accept Reimbursable Work," of this part.



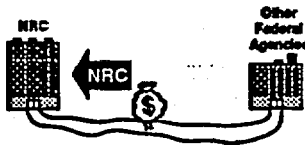
Nonreimbursable Employee Details to Other Federal Agencies (3)

When an employee is detailed from the NRC to another Federal agency, the employee's salary and benefits are normally funded on a reimbursable basis. Except under limited circumstances, nonreimbursable details of employees from one agency to another may be a violation of 31 U.S.C. 1301 and may

unlawfully augment the appropriations of the agency making use of the detailed employees (64 Comp. Gen. 370 (1985)). These circumstances are as follows: (a)

- Nonreimbursable details that pertain to matters similar or related to those ordinarily handled by the lending agency (NRC), and will aid the lending agency in accomplishing a purpose for which the appropriations are provided, or (i)
- When the fiscal impact on the lending agency's appropriation is negligible. In order to have a negligible impact, a detail ordinarily will not extend beyond 1 year. (ii)

All proposed details of NRC employees on a nonreimbursable basis must be approved in advance by the Director, DBA, and comply with Section (F) of this part. (b)

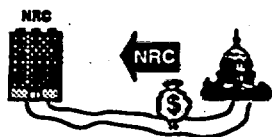


Procedures for Executing Reimbursable Details to Other Federal Agencies (4)

Reimbursable details require a reimbursable interagency agreement document. The employee is paid by the NRC, who bills the other agency on a periodic basis after payroll costs have been incurred. All salary and benefits amounts associated with reimbursable employee details are allocated to the NRC Central or the OIG allowance holders. If the estimated total cost of the agreement increases, a modification to the agreement must be fully executed and a reimbursable allowance must be issued before permitting the detail to continue beyond the original ending date and before incurring payroll commitments or obligations in excess of the original cost ceiling. (a)

Reimbursable agreements for employee details to other Federal agencies are executed by using the same process previously described. The proposed agreement document signed by the other agency requires the concurrence signature of the Director, DBA. Before this concurrence, DBA will request verification of the salary and benefits costs stated on the agreement from DAF. HR and the OIG must have the concurrence of the Director, DBA, before executing the agreement. (b)

After the Director, HR, or the Inspector General signs the agreement, a copy must be forwarded to the DBA, FCB. Once FCB receives the accepted agreement, an allowance will be issued. Upon issuance of the reimbursable allowance, the funds certifying official (FCO) will certify funds availability in the amount of the agreement. The agreement, accompanied by a certification of funds availability, is then forwarded to DAF to support charging payroll obligations and payments against the reimbursable allowance. In addition, nonreimbursable details or details for reimbursement of less than the direct salary and benefit costs of the employees generally will require an exception to the NRC's policy of recovering full agency costs (see Section (F) of this part). (c)



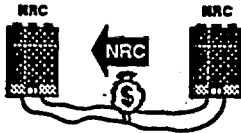
Details of NRC Employees to State Governments (5)

Reimbursable details to State governments require a reimbursable agreement and an advance of funds. All proposed details of NRC employees on a nonreimbursable basis must be approved in advance by the Director, DBA. Additional guidance on reimbursable details to State governments may be found in MD 10.1, "Appointments, General Employment Issues, Details, and Position Changes."



Details of NRC Employees to International Organizations (6)

Reimbursable details to an international organization require a reimbursable agreement and an advance of funds. All proposed details of NRC employees on a nonreimbursable basis must be approved in advance by the Director, DBA. Additional guidance on details to international organizations may be found in MD 10.2, "Staffing Assistance for International Organizations."



Details of Employees Within the NRC (7)

When an NRC employee is detailed to or is performing work for another NRC organization funded from a different funds source, the employee's salary and benefits costs during the period of performance are normally charged to the receiving organization's funds source. NRC's employee salary and benefits costs are charged as obligations and payments against the specific appropriation or fund an employee's work supports. For example, costs for employees of the OIG are charged to the OIG appropriation. Charging an employee's salary and benefits to a funds source other than that which benefits from the employee's services may represent an improper augmentation of the benefiting funds source. Salary and benefits costs are charged to the following funds sources: (a)

- **Office of the Inspector General Appropriation.** The OIG appropriation is charged for salary and benefits costs of the employees of the OIG. (i)
- **Nuclear Waste Fund.** The NRC's salary and expenses appropriation includes an amount derived from the Nuclear Waste Fund. Salary and benefits for NRC employees whose activities support high-level nuclear waste regulation are charged against this amount. (ii)
- **Salaries and Expenses Appropriation.** All other salary and benefits costs are charged to the NRC's salaries and expenses appropriation. (iii)

Under certain circumstances, an employee may be detailed to an NRC organization funded from a different funds source without charging the receiving organization's funds source. In this case, the work performance is considered to be nonreimbursable. The exceptions for qualifying as a nonreimbursable detail are the same as stated in 64 Comp. Gen. 370 (1985) referenced in Section (D)(3), "Nonreimbursable Employee Details to Other Federal Agencies," of this part. All proposed nonreimbursable work to be performed by an employee within the agency must be reviewed and approved by the Office of the Chief Financial Officer (OCFO) on a case-by-case basis. The specifics of the proposed work to be performed must be submitted to the Director, DBA, in writing before commencement. Information provided should include the purpose and duration of the details or work to be performed, the number of employees involved, and any other pertinent facts. (b)

Cooperative Research Agreements (8)

The NRC is authorized by its annual appropriation legislation to receive, retain, and use funds from foreign entities for the cooperative nuclear safety research program. These foreign contributions are provided to the NRC in return for access to information which has been developed and continues to arise from the NRC research programs prior to final publication and release to the public domain. The contributions are intended to support broad safety research programs and also allow the foreign entity direct participation in the execution of the research program. (a)

For funds control purposes, the CRA is categorized as a type of reimbursable agreement. A CRA must be executed between NRC and the foreign entity. The agreement should be accompanied or followed by an advance of funds to meet the cost of the work to be performed or the financial obligations specified in the agreement. The CRA should include: a description of the goods or services to be rendered; the period of performance; the total estimated financial contributions for the cooperative effort to be provided under the agreement; any limitations imposed on the funds; the appropriate signature of an official of the foreign entity; and the signature of the NRC official authorized to accept the agreement. The Office of the General Counsel must review the agreement before NRC acceptance. (b)

A copy of the signed CRA must be forwarded to the Director, DBA, upon acceptance by the NRC and the foreign party. Once the Director, DBA, receives a signed copy of the agreement and DAF verifies the receipt of funds, an allowance will be issued to the Office of Nuclear Regulatory Research (RES) allowance holder. Allowances are issued to RES on a periodic basis. Unlike other reimbursable allowances, an AAFP that contains a CRA allowance authorizes the commitment and obligation of funds for the total amount specified on the AAFP for CRAs. After issuance of the reimbursable allowance, the allowance holder may certify funds on the appropriate commitment document against the reimbursable allowance. Most of the advances are used to finance work placed at the Department of Energy using standard orders for DOE work (NRC Form 173). For those agreements that clearly call for services

or work to be performed on a cost basis or for the return of unused funds to the foreign entity, a unique budget and reporting number should be established. These agreements will be treated in the same manner as other reimbursable agreements as specified in Section (C) of this part. For more detailed procedures on CRAs, contact FCB/DBA. (c)

The Criminal History Program and the Material and Information Access Authorization Programs (9)

The NRC is authorized by its annual appropriation legislation to receive and retain funds for the criminal history program (CHP), the material access authorization program (MAAP), and the information access authorization program (IAAP).

Criminal History Program (CHP) (a)

NRC requires licensees and applicants for a license who are to be granted unescorted access to a nuclear power facility or access to safeguards information to undergo a Federal Bureau of Investigation (FBI) criminal history fingerprint check. The NRC is designated by legislation to collect fingerprint cards from licensees, submit fingerprint cards to the FBI, and provide the results of the fingerprint checks to the licensee. The cost of an identification and records check is paid by the licensee or applicant in advance of work performed. These advance payments are used to reimburse the NRC for payments made to the FBI for criminal history checks and for other contracted services. (i)

A reimbursable allowance with estimated amounts for the CHP will be issued to the Office of Administration (ADM) allowance holder as a part of the quarterly allowance process. If it is determined that the current amount allocated is insufficient to cover future commitments and obligations, the ADM allowance holder shall request an increase in the amount of reimbursable authority using an NRC Form 289A, "Request for Financial Plan Changes." The allowance holder must restrict obligations to the lesser of the amount of reimbursable authority (i.e., the estimated amount provided in the advice of allowance) or reimbursable resources actually available (i.e., actual cash receipts collected in fees) for obligation. Funds for FBI criminal history checks may be certified for availability

on a miscellaneous commitment document (see Part VI, Section (I) of this handbook) against the reimbursable allowance. For contracted services, funds will be committed on the appropriate commitment document. (ii)

The Material Access Authorization Program (MAAP) and the Information Access Authorization Program (IAAP) (b)

NRC requires licensee personnel, licensee contractors or agents, and other individuals who require access to or control over special nuclear materials or to certain classified information to undergo the necessary background investigations before issuance of a clearance for access authorization. The cost of a background investigation is paid by the licensee or applicant in advance of work performed. Each application must be accompanied by a remittance. These advance payments are used to reimburse the NRC for payments made to OPM for the background investigations and to pay for other necessary costs. (i)

A reimbursable allowance with estimated amounts for MAAP and IAAP will be issued to ADM during the quarterly allowance process. If it is determined that the current amount allocated is insufficient to cover future commitments and obligations, the ADM allowance holder shall request an increase in the amount of reimbursable authority using an NRC Form 289A, "Request for Financial Plan Changes." The allowance holder must restrict obligations to the lesser of the amount of reimbursable authority (i.e., the estimated amount provided in the advice of allowance) or reimbursable resources actually available (i.e., actual cash receipts collected in fees) for obligation. Funds for OPM background investigations may be certified for availability on a miscellaneous commitment document (see Part VI, Section (I) of this handbook) against the reimbursable allowance. For contracted services, funds will be committed on the appropriate commitment document. (ii)

Nonexpenditure Transfers (E)

In addition to funding from reimbursable work, the NRC receives nonexpenditure transfers from other Federal agencies to perform work (see Part III (E)(3)). Nonexpenditure transfers are generally documented by an interagency agreement. The interagency agreement includes many of the same provisions found in interagency reimbursable agreements. Interagency agreements to transfer or allocate funds from another Federal agency to the NRC must be reviewed, early on, by the Funds Control Branch, DBA, and require the concurrence of the Director, DBA, before an authorized NRC official may sign accepting the agreement.

Once signed by both agencies, interagency agreements to transfer funds must be forwarded promptly to the General Accounting Branch (GAB), DAF; FCB, DBA; and the other Federal agency. In addition to the signed agreement, GAB must receive a completed SF 1151, "Nonexpenditure Transfer Authorization," to transfer the funds before DBA issues an allowance of funds.

Nonexpenditure transfers are subject to the following policies for reimbursable agreements:

- The transfer must fund the NRC's full costs of providing services, unless excepted as provided in Section (F) of this part.
- The transferred funds are subject to the purpose, time, and amount limitations associated with the transferring appropriation and any restrictions specified by the transferring agency.
- Work may not commence before DBA issues a specific transfer allowance. Commitments and obligations must not exceed the amount of the agreement or the allowance.
- An obligation incurred against transferred funds for purposes other than those provided on the allowance or financial plan is an unauthorized use of funds and is a potential violation of 31 U.S.C. 1301.

Costs To Be Reimbursed (F)

Reimbursable agreements for the NRC to perform work that is not a part of its statutory mission and for which NRC receives no appropriations should provide for the recovery of full costs to the NRC. This policy also applies to agreements for which the NRC is to perform work for another Federal agency funded by a nonexpenditure transfer of funds to the NRC.

Cost Recovery for Reimbursable Agreements (1)

Outside organizations are charged for reimbursable work based on the type of reimbursable agreement. For reimbursable details to other Federal agencies, the other Federal agency is charged the salary and benefits costs NRC incurs for those employees. For reimbursable work the NRC performs for both Federal and non-Federal organizations, NRC recovers full agency costs by charging the rate charged NRC licensees in effect at the time the work is performed. Use of the license fee rate recovers direct salary and benefits costs, travel, and agency overhead (overhead salary and benefits, and contractor support for general and administrative activities). This rate is applied to the direct professional staff-hours expended by NRC staff to determine NRC costs to be reimbursed by other organization. In addition, the costs NRC incurs for direct contractor support in the performance of reimbursable work also are charged. Contact FCB for more detailed operating procedures for the recovery of full costs on reimbursable agreements.

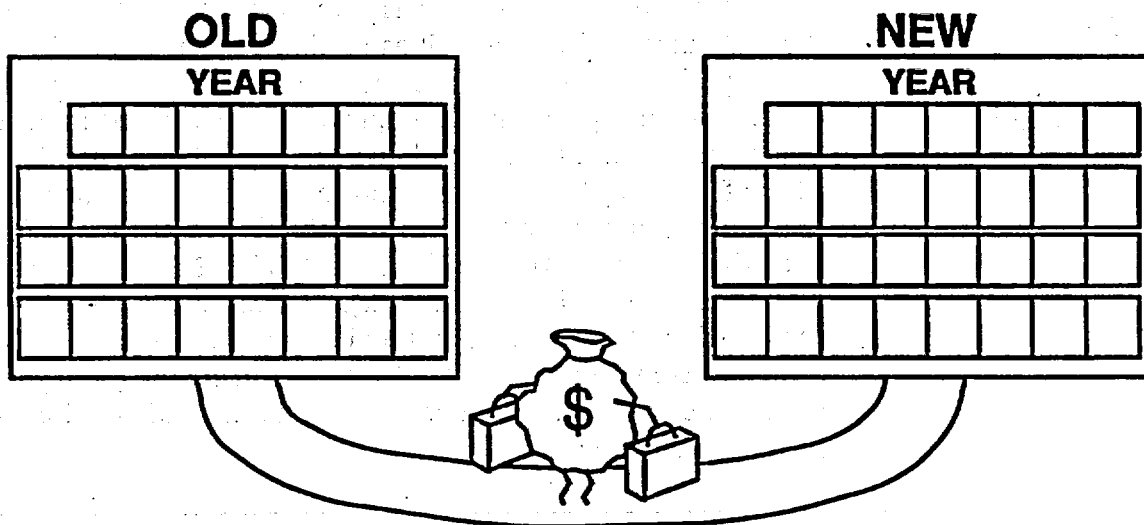
Exceptions to Full Cost Recovery (2)

In general, NRC will recover full agency costs in performing work for others. This rule will not apply when:

- There is a statutory requirement that NRC perform the work on a nonreimbursable basis or for less than full cost.
- The work supports an NRC license, certificate, or approval held by a Federal agency for which NRC imposes an annual fee under 10 CFR 171.
- The Chief Financial Officer (CFO) grants a waiver of recovery of full costs.

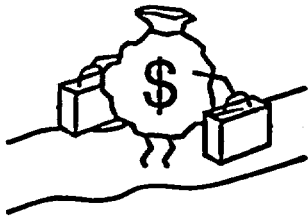
In some cases, recovery of less than full agency costs or performance of work on a nonreimbursable basis must be specified in the reimbursable agreement.

Unobligated Carryover Funds



Overview (A)

Part IX defines the types of unobligated carryover funds. It includes information on determining timely commitment of funds and procedures for carrying over uncommitted unobligated and committed unobligated funds for use in a new fiscal year. Carryover reporting and requesting policies are summarized, followed by a description of how carryover requirements vary by type and use of fund.



Unobligated Carryover Funds (B)

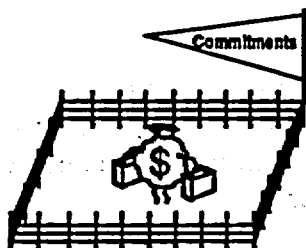
NRC's salaries and expenses and Office of the Inspector General appropriations are provided with no-year budget authority. This creates circumstances in which the agency may carry over funds that were not obligated before the end of the fiscal year for use in the new fiscal year. The NRC's funds that are candidates for carryover can be divided into two categories:

- *Uncommitted unobligated carryover*
- *Committed unobligated carryover*

Uncommitted Unobligated Carryover (1)

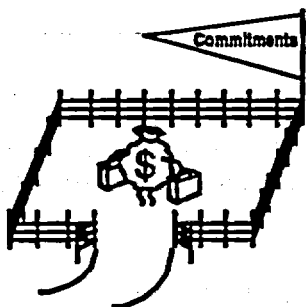


Uncommitted unobligated carryover represents those funds that are uncommitted as well as unobligated at the end of the fiscal year. The NRC's use of these funds is subject to congressional reprogramming approval as described in Part V, "Allowance and Financial Plan Process," of this handbook. These funds may be reallotted and reallocated in the new fiscal year only after reapportionment by the Office of Management and Budget (OMB) (see Part III, "The NRC's Financial Resources," of this handbook). Once these funds are reapportioned, reallotted, and reallocated, they may be used to fund new commitments and obligations during the fiscal year in which the reapportionment, reallocation, and reallocation processes take place.



Committed Unobligated Carryover (2)

Committed unobligated carryover, also referred to as "committed carryover," represents the unobligated balance brought forward to the new fiscal year for the purpose of funding prior year commitments. This balance represents those funds that were certified as available, and formally committed, but unobligated in the NRC accounting system by fiscal year-end. As noted in Part V of this handbook, allocated funds are available for obligation only during the fiscal year for which they are allocated. Thus, any committed funds that remain unobligated at the end of the prior fiscal year may not be obligated after the close of the fiscal year. Use of these funds in the new fiscal year is not subject to congressional reprogramming approval, but they must be reappropriated by OMB, reallocated, and reallocated by the NRC. The funds must have been committed in a timely manner for obligation during the fiscal year in which allocated to qualify as committed unobligated carryover. Generally, a commitment must be made by August 15 to be considered timely.



Requesting Committed Unobligated Carryover for Contracts and Small Purchases (a)

Allowance holders, the Division of Contracts and Property Management (ADM/DCPM), and the Division of Budget and Analysis (DBA) have a shared responsibility in ensuring that committed unobligated funds for contracts and small purchases are carried over into the new fiscal year in a manner that ensures proper administrative control of funds and continued accomplishment of the NRC mission.

Role of the Division of Contracts (ADM/DC) (i)

At the start of the new fiscal year, ADM/DCPM provides to DBA a listing of contracts and purchase orders for which funds were certified in a timely manner but were not obligated before the end of the fiscal year. The listing identifies—(a)

- The NRC organization or funding office requesting funding in the new fiscal year for spending actions identified as committed carryover (1)
- The request for procurement action (RFPA) and small purchase request document numbers (2)
- A description of the requested goods and services (3)
- The amounts certified for funds availability in the prior fiscal year (4)

This information is obtained from actual source documents (e.g., prior fiscal year RFPAs and small purchase requests) and communication with the various program offices. (b)

Regional Office Role (ii)

Regional office allowance financial managers (AFMs) submit their requests for carryover of committed funds to the Director, DBA. Requests include—

- Description of requested goods and services (a)
 - Amount of carryover funds requested (b)
 - Copies of commitment documents that have been administratively approved, certified for funds availability, and issued in a timely manner before the end of the fiscal year (c)
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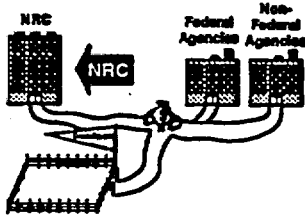
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Role of the Allowance Holder and the Division of Budget and Analysis (DBA) (iii)

Allowance holders are responsible for verifying information provided in ADM/DCPM's listing of committed unobligated procurement actions. DBA is responsible for determining the amount of committed unobligated carryover based on information provided by the appropriate NRC offices. Headquarters and regional offices and DBA analysts should regularly coordinate cancellations or other status changes of committed unobligated funds requested for carryover.

Requesting Other Committed Carryover (b)

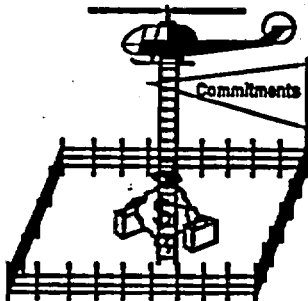
A need may exist to carry over funding for unobligated commitments for actions other than commercial procurements. For example, a "Standard Order for DOE (Department of Energy) Work (SOEW)" (NRC Form 173) may be in the process of being executed at the end of the fiscal year. Funds for the order are committed after proper certification of funds availability and the NRC Form 173 is signed by the appropriate NRC official. This form is then forwarded to DOE for acceptance. If a signed copy is not received by NRC before the end of the fiscal year, the actual obligation will not take place until DOE signs the agreement in the new fiscal year. These funds could be classified as committed unobligated carryover. In this and similar cases, the allowance holder should submit a memorandum to DBA requesting carryover to the new fiscal year. The information provided should comply with those procedures required for the regional offices, as previously stated.



Carryover of Committed Unobligated Reimbursable Funds (c)

Allowance holders should report any committed unobligated actions against reimbursable work funds proposed for carryover to DBA. Committed unobligated reimbursable work may be carried over and reallocated by DBA when the following conditions are met:

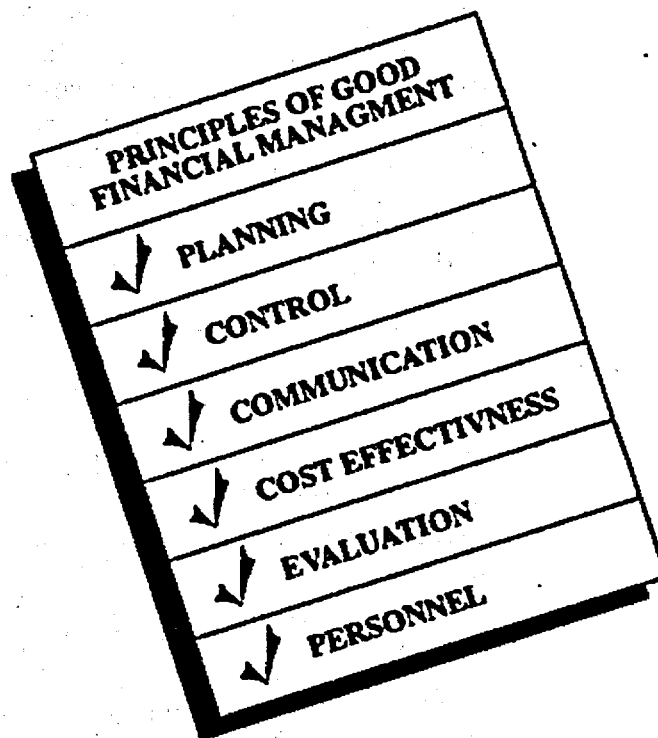
- OMB provides adequate apportionment authority to the NRC. (i)
- The source of reimbursable funds has not expired. For example, a reimbursable work agreement with another Federal agency financed by the other agency's 1-year appropriation is not usually available for obligation in the following fiscal year. (ii)
- The period of performance of the reimbursable agreement has not expired. (iii)
- Adequate funds have been advanced to the NRC for agreements with non-Federal organizations. (iv)
- The year-end NRC accounting reports indicate an adequate balance of unobligated funds against the reimbursable agreement. (v)



Allocating Committed Carryover (d)

The committed unobligated carryover balance for each allowance holder is determined by DBA based on the information provided by ADM/DCPM, the AFMs, and year-end accounting reports. Allowance holder unobligated balances in year-end reports are compared to the carryover requests to ensure that funds will not be overcommitted, in which case such funds would not be reallocated to the original allowance holder. Appropriate committed unobligated carryover funds are submitted to OMB for reapportionment. Once reallocated, DBA then issues allowances. These funds must be recertified for funds availability and must be utilized in a manner consistent with the limitations and restrictions specified on applicable allowances and financial plans.

Financial Management



Overview (A)

Part X explains the principles and methods that can be used for properly managing financial resources within NRC. This part discusses the responsibilities of those who manage public resources, and it addresses the questions: "What is good financial management?" and "How does one know if one is doing it right?"

Introduction (B)

The Chairman, the Chief Financial Officer (CFO), the Deputy CFO (DCFO), the agency allottee, the agency allowance holders, the allowance financial managers (AFMs), and the funds certifying officials (FCOs) all have responsibilities for ensuring that the NRC practices good financial management. Good financial management extends beyond the proper control of funds during budget execution, and it includes the responsibility for ensuring that the appropriate resources (dollars and full-time equivalents [FTEs]) required for conducting the mission of the NRC are included in the agency's planning and budgeting. It also includes the responsibility for ensuring that the agency gets what it pays for and that the results of expending resources (e.g., contract dollars, travel funds, and FTEs) are what NRC needs to accomplish its mission. Clearly, these latter responsibilities involve project managers, contract officers, and managers at all levels within the agency. The following sections are designed to help managers understand and fulfill their financial management responsibilities.

Principles of Good Financial Management (C)

Those who are responsible for public resources have a special duty to safeguard the resources entrusted to them and to use them properly. Poor financial management by the NRC can undermine the public's confidence that the agency is effectively accomplishing its health and safety mission. NRC managers must ensure that public funds are used only for authorized purposes and that they are used economically, efficiently, and within established limits. Toward these ends, the NRC applies six principles of good financial management. The application of each of these principles is discussed in the following sections.

Planning Principle (1)

Good financial management begins with good planning. NRC's planning should be based on sound assumptions and accurate information, and should provide the foundation for the entire fiscal process. Resource requests must be consistent with program goals, and planning assumptions, and must consider current financial status. Plans should be developed for the commitment and obligation of funds based on program needs, procurement lead times, and the need for continuity of funding. (a)

Measures of Good Performance for Planning

- Procurement plans for the subsequent fiscal year incorporate well-thought out strategies for procuring goods and services.
- Requests for procurement actions are planned in advance and submitted to the Office of Administration, Division of Contracts and Property Management (ADM/DCPM) in a timely manner to minimize the need for immediate procurement.
- Actual commitments and obligations are less than those projected on the allowance holder's commitment and obligation profiles by no more than 10 percent each month.

Good planning is required to determine what resources are needed to accomplish what activities in what time frame. This planning, accomplished as part of the agency's annual planning and budget formulation process and following the appropriation of funds by the Congress, is required to ensure that resources are utilized effectively and efficiently to accomplish the agency's mission. (b)

Planning and Budget Formulation (c)

In the spring of each year, the Executive Director for Operations (EDO) conducts an agencywide internal program and budget review. Subsequently, the EDO submits to the Commission (usually in the early summer) a proposed budget for the two upcoming fiscal years. (i)

All agency offices and managers have a vested interest in ensuring that the internal program and budget review specifies appropriate program planning assumptions and resource requirements necessary to conduct the agency's programs. When developing budget estimates, managers should carefully evaluate—(ii)

- Workload forecasts considering uncertainty, historical trends, and regulatory changes (a)
- Resource requirements considering available funding and anticipated expenditures (b)

For example, managers should ask the following key questions—(iii)

- When is the earliest time that funds must be committed (certified as available) to meet program needs, procurement lead times, and the need for continuity of funding? (a)
- What is the current year financial status for each project (e.g., the amount of the unliquidated obligations)? (b)
- Based on the anticipated monthly expenditure rates, are more funds required for the project during the budget year? If so, how much? (c)

The Office of the Chief Financial Officer (OCFO) is responsible for budgeting funds required to pay all agency employees, except for the Office of the Inspector General (OIG), which formulates its own budget estimates in conjunction with the Division of Budget and Analysis (DBA).

However, the office estimates of required FTE staff resources form the basis for OCFO estimated of salaries and benefits. Further, an annual agency FTE ceiling is specified by the Office of Management and Budget (OMB). Thus, it is essential that agency managers take care in estimating FTE requirements as well as funding requirements during the planning and budgeting process. (iv)

Based on the Commission's decision on the EDO's proposed budget, the agency's budget request (the Blue Book) is prepared for submission to OMB in early September. After receiving a final OMB budget mark, the agency's budget request (the Green Book) is prepared for submission to Congress in early February. Congressional and Presidential action in the form of an appropriation act closes the budget formulation phase and sets the stage for the budget execution phase that begins on October 1. (v)

Planning and Budget Execution (d)

Procurement Plans (i)

Planning for budget execution is essential. Offices should maximize the use of available funds by applying them to identified programmatic requirements as early in the fiscal year as possible. Each office should develop a procurement plan to ensure that the necessary actions are planned in time to acquire contractor assistance and assistance from other Government agencies, when needed. This planning will allow NRC staff to initiate known procurement actions with sufficient lead times to result in obligations early in the fiscal year. Offices should include all projects identified in budget projections in their procurement plans. (a)

Information contained in procurement plans can be used in offices' advance procurement plans (APP). ADM/DCPM annually issues specific guidance for developing the APP (also, see Management Directive (MD) 11.1, "NRC Acquisition of Supplies and Services"). Offices also should recognize the uncertainty inherent in estimating costs and the possibility of

unanticipated projects that may arise during the fiscal year. Thus, they should review both their procurement plans and APPs periodically to ensure planned contracting activities are current, consistent with the agency's budget, and that procurement actions are being submitted on time to ADM/DCPM. (b)

Apportionments (ii)

Another essential element for budget execution is the creation of an apportionment request, which must be submitted to and approved by OMB before the agency can obligate any funds during the new fiscal year. Since OMB apportions funds in quarterly increments (see Part III(D)(2) of this handbook), it is necessary to determine the agency's quarterly funding requirements before submitting an apportionment request. Ordinarily, OCFO determines the quarterly funding on the basis of projected commitment and obligation profiles submitted by agency allowance holders before the start of the fiscal year. The allowance holders develop these profiles from the APP, based on program needs, procurement lead times, and the need for continuity of funding. Thus, the profiles will vary for each of the allowance holders, depending on their particular circumstances. In reviewing these profiles, DBA consults with each AFM to ensure that the profiles are consistent with the goal to commit and obligate funds as soon as possible in the fiscal year consistent with program requirements, procurement lead-times, and continuity of funding needs.

Continuity of Funding (iii)

During the budget execution fiscal year, sufficient funds should be obligated on each project to cover planned expenditures during the current fiscal year and to provide for continuity of funding into the next fiscal year. Generally, any funds in excess of those requirements are not needed for the current fiscal year and, thus, should not be obligated on that project. Further, deobligations should be processed in cases where obligated funds are determined to exceed project requirements. Projecting expenditures for contract support funds requires the

project manager to determine when the work must start (new projects or new tasks), and the anticipated level of funding required (staff year expenditures by the contractor times the rate of funding per staff-year, plus travel, equipment, supplies, subcontract expenses [if any], contractor overhead, and profit) on a time-phased basis including when the project will end. (a)

Providing for continuity of funding means ensuring that there are sufficient funds obligated on a contract to provide for expenditures in a future fiscal year until new funds can be obligated for that fiscal year. The amount to be obligated for that purpose depends on the assumptions made regarding the availability of funds for the next fiscal year and the procurement lead-times for obligating the funds. On average, a general rule of thumb is to allow enough unliquidated obligations at the end of a fiscal year to fund projected expenditures for 60 to 90 days into the next fiscal year to ensure continuity of funding. (b)

Funding Requirements (iv)

During the budget execution fiscal year, appropriate changes to financial plans and allowances should be requested by allowance holders in a timely manner consistent with changing program needs, any need for congressional reprogramming approval, and the annual midyear resource review. In determining funding requirements, agency managers should be aware that all obligations must be applied to fulfill valid agency needs, not just for the purpose of obligating funds. Further, OMB guidelines stipulate that obligations for the fourth quarter of the fiscal year should not exceed the average for the first three quarters, except where seasonal requirements, essential program objectives, or lead times justify a higher level. (a)

Finally, if agency allowance holders do not have a valid requirement for all the funds that are or will be allocated to them, they should advise DBA as soon as possible so that funds can be reprogrammed to satisfy other requirements in the agency. (b)

Control Principle (2)

Good financial management requires good financial control. Appropriate, cost effective controls throughout the financial management process ensure adequate accounting of funds expended, prevent over-obligation of funds and inappropriate expenditures, facilitate early identification of funds that should be reallocated, and produce valuable information for the planning process. (a)

Measure of Good Performance for Control

- Written delegation of authority to certify funds and manage office allowances is executed before carrying out funds control duties and responsibilities.
- Funds are never committed or obligated in excess of funding restrictions on office advice of allowances and financial plans (AAFP).
- Funds control records and accounting reports reflect accurate and current balances of agency funds, and the allowance holder's funds control process provides sufficient information to adequately track commitments, determine funds availability, and perform financial reconciliations.
- Financial reconciliations of agency accounting reports and individual office records are done monthly, and any differences identified are resolved promptly. Discrepancies that require correction of accounting system records are reported to the Division of Accounting and Finance (DAF), as a part of the monthly certification of accounting reports in a timely manner.
- Financial management reviews are conducted by OCFO and agency allowance holders.

Good financial management requires adequate controls over financial management activities. Controls are required at all levels to prevent unauthorized use of funds, to ensure adequate accounting of funds expended, and to ensure that financial management issues identified in reviews and audits are properly addressed. Agency allowance holders, AFMs, and FCOs are responsible for maintaining funds controls over allowances, commitments, and obligations of funds to ensure compliance with applicable Federal laws, policies, and procedures. (b)

Two major statutes impacting funds control are the Antideficiency Act and Section 1301(a) of Title 31 of the United States Code otherwise known as the "Purpose Statute." The Antideficiency Act prohibits Federal officials from making or authorizing obligations or expenditures in excess of the amount available in an appropriation, fund, apportionment, or allotment and requires agencies to establish a system for the administrative control of funds. The "Purpose Statute" states that public funds may be used only for the purposes for which they were appropriated. (See Part II of this handbook for more information on legal requirements for funds control.) (c)

Administrative Control of Funds Process (d)

As a part of the budget execution process, funds appropriated by Congress, with the exception of those appropriated from the Nuclear Waste Fund, are apportioned to the NRC by OMB, usually in quarterly increments. The OMB approved apportionment provides approval to obligate funds within the limits of the amount apportioned. The CFO issues allotments to the Director, DBA, within the limits of the OMB apportionment. DBA issues financial plans and allowances to NRC allowance holders within the limits of the allotments. Allowance holders are responsible for certifying the availability of funds (i.e., committing funds) to ensure that obligations and expenditures do not exceed amounts provided in their allowances, and for maintaining the detailed procedures necessary to implement proper funds control within their organizations. Allowance holders, primarily the office directors, regional administrators, and the Inspector General, may commit agency funds up to the limits of their AAFPs. (i)

Although allowance holders are expected to manage funds within the ceilings established in their AAFPs, changes to AAFPs may be required during the course of the fiscal year. Requests for changes to AAFPs are made by the allowance holder or AFM to the Director, DBA. AAFPs are required when there is reprogramming of funds between the major NRC programs (e.g., Reactor Program, Nuclear Materials and Nuclear Waste Program, Management and Support Program, and Office of the Inspector General Program) and the financial plan line items within the major NRC programs. (ii)

If the net of reprogramming actions for a major program is increased or decreased by more than \$500,000 in one quarter, this action requires prior congressional approval. Also, congressional approval is required before transferring funds to new programmatic efforts not identified in NRC's budget justification or legislative history of the appropriation act. DBA can usually approve changes within 7 working days of receipt of a request. However, those AAFP requests requiring congressional approval could take approximately 2 to 3 months to process. Offices should plan ahead, as much as possible, providing enough lead time as congressional approval might be necessary. (iii)

Funds must be obligated within the limits of amounts certified as available. In some cases, an obligation may exceed the amount committed. For example, the amount of funds obligated on a purchase order may exceed the commitment by 10 percent or \$100, whichever is greater. However, the additional amount obligated may not exceed \$2500. See Part VI(D), "Differences Between Commitment, Obligation, and Payment Amounts." (iv)

Modifications to contracts and other spending actions must occur before continuing work on a particular project or activity. Costs are incurred against agency obligations and result in payments against the obligations. Agency allowance holders have the responsibility of conducting monthly reconciliations of their funds control records with the NRC accounting system records (see Part VI(J) of this handbook). Any discrepancies found via the reconciliation process that require correction of accounting system records must be reported to DAF as a part of the monthly certification of accounting reports. (v)

Potential Problem (e)

Agency allowance holders should periodically ask the following questions: (i)

- Have internal financial controls within the allowance holder's office been reviewed recently (i.e., within the last year)? (a)
- Do such reviews indicate that controls are adequate to prevent unauthorized use of funds, to ensure adequate accounting for funds expended, and to ensure that issues identified in financial management reviews are properly addressed? (b)
- If not, have action plans been developed for mitigation of weaknesses? (c)
- Is corrective action being accomplished promptly? (d)

If the answer to any of these questions is no, that is an indication of a potential problem. (ii)

Financial Management Reviews (f)

To satisfy requirements for ensuring appropriate internal financial controls pursuant to the Chief Financial Officers Act, DBA will be initiating financial management reviews. The purpose of these reviews will be to evaluate the adequacy of agency policy guidance as well as the adequacy of each allowance holder's process and procedures to ensure that funds are properly managed and are used in accordance with statutory authorization, OMB regulations, and NRC policies. The review will primarily focus on NRC's "Principles of Good Financial Management." Reviews will be conducted jointly by the OCFO and staff from allowance holder offices. (i)

Internal management control reviews, discussed in MD 4.4, "Management Controls," differ from the financial management reviews that will be conducted by DBA and the allowance holders. The former focuses on protecting resources and programs against waste, fraud, and abuse. The latter focuses on evaluating the adequacy of agency policy guidance and each allowance holders' processes and procedures as they relate to the policy and guidance in this handbook and NRC's "Principles of Good Financial Management." (ii)

The financial management reviews may not necessarily satisfy all of the requirements specified in NRC's management control program (see MD 4.4) for internal management control reviews. However, to avoid duplication of effort, a financial management review could serve as a source of information for a particular internal management control review. As specified in Handbook 4.4, agency managers should avoid duplicating reviews that assess management controls and should coordinate their management control efforts with other evaluations to the extent practicable. (iii)

Communication Principle (3)

Good financial management requires good communication among those involved in the financial management process. Complete, accurate, and timely financial information must be readily available, and financial implications must be considered in decision making. Financial systems should be integrated and meet both agency and office data needs. New information and ideas must be shared throughout the organization. (a)

Measures of Good Performance for Communication
<ul style="list-style-type: none">• Allowance holders and the OCFO maintain good communication by coordinating the review of NRC staff papers, information provided to external organizations, reimbursable work agreements, financial plan changes, and so forth, early on.• Requests for financial plan changes contain explanations that include the reason for an increase or decrease in the office allowance and the impact on NRC's budget.

Lines of Communications (b)

Open lines of communication between the OCFO, allowance holders, and their financial management staffs are very important. If allowance holders are to be informed in a timely manner about financial status and financial problems, it is essential that AFMs and FCOs know that allowance holders are interested in what is going on and will support their financial management staffs when the need arises. The same is true for the relationship between the AFMs and the FCOs. Good communication is also essential between the allowance holder's financial staff and program staff.

Agency Accounting Database (c)

Good communicating also includes making complete, accurate, and timely financial information readily available to agency managers. The primary source of such information is the NRC accounting system. While OCFO has overall responsibility for maintaining the agency accounting database, that responsibility is shared with the allowance holder financial management staffs. The latter are the source of much of the information entered into the NRC accounting system, either directly by the allowance holder personnel or by DAF personnel on the basis of their inputs. As stated in previous sections of this handbook, timely and accurate data input or transmittal to DAF by allowance holder personnel is essential to the accuracy of financial reports. DAF is dedicated to ensuring that complete, timely, and accurate financial information is available to support decisions by agency managers.

Considering Complete Resource Implications (d)

For good decisions to be made, complete resource implications must be considered in decision making. Whenever a policy paper is prepared for consideration by senior agency management, the paper must address the resource implications of the courses of action addressed in the paper. This includes considering such factors as staff time, maintenance associated with the project or initiative, the effect on other areas or programs within the agency, and the costs and FTEs associated with these considerations. Offices also should address the resource requirements from project initiation to project completion. To ensure appropriate consideration of such information, all staff papers with resource implications are coordinated with DBA. That process is easier when it is accomplished during the early drafting of the paper.

Commission Papers Discussing Resources on Financial Management (e)

Commission papers involving the budget, financial management, or having resource implications should be coordinated with the OCFO, and should contain a statement to the effect that the OCFO has no objection to the resource estimates contained in the paper or financial management matters discussed in the paper, as appropriate. Early coordination with the OCFO staff will facilitate concurrence. If—(i)

- Resources are an integral part of the Commission paper: the resource impacts of the action proposed in the paper should be addressed in a separate “Resources” section. (a)
- The proposed action requires additional resources beyond those included in the currently approved budget, or if the proposed action requires reallocation of the existing resources within the currently approved budget, the paper must address the requirement for such resource changes. The “Resource” section must include all NRC resources, not just those of the office sponsoring the Commission paper. (b)
- No resource impacts are expected as a result of implementing the actions recommended in the paper, a statement to that effect should be included in the paper. (c)

For information that NRC provides to external organizations concerning the NRC’s budget and financial management, offices must obtain OCFO concurrence, as appropriate. No statement of concurrence or coordination need appear in information to be provided externally. DBA will provide timely feedback to other offices regarding the appropriate approach to be used in any particular paper. (ii)

Changes to the Basis of Budget Estimates and Assumptions (f)

Allowance holders and their staff also should notify DBA of changes to the basis of budget estimates and assumptions as a result of unanticipated events that occur during the fiscal year. These changes also should be included in AAFP change requests when explaining the impact on NRC's budget.

Financial Managers Council (FMC) (g)

Everyone benefits when new financial management information and ideas are shared throughout the organization. Toward this end, the NRC has created FMC to facilitate such information exchange. Chaired by the DCFO and with representation from each allowance holder office, the Council meets several times a year. The FMC provides the forum to—

- Share information on agency financial management policy, systems, and procedures (i)
- Share information about good financial management techniques and technology (ii)
- Discuss strategies to achieve agency financial management goals (iii)
- Discuss and resolve common operational issues (iv)
- Act as a catalyst for mutual recognition of program and financial management roles in NRC financial management (v)

Cost Effectiveness Principle (4)

Good financial management balances expenditures and results. Managers at all levels must ensure that NRC gets what it pays for and that the results are what NRC needs to accomplish its mission. Ongoing projects should be evaluated to ensure results justify continued funding. Appropriate precautions ensure that waste is avoided. To ensure maximum utility of available resources, funds should be obligated as early as practical during the fiscal year, and excess funds should be deobligated as soon as practical after project completion. (a)

Measures of Good Performance for Cost Effectiveness
<ul style="list-style-type: none">• Sixty-five percent of available funds are obligated by midyear. For ADM, OCFO, OIG, and regional offices, this performance measure requires that 50 percent of available funds are obligated by midyear.• Unliquidated obligations plus unobligated funds (expressed in months of projected expenditures) are equal to or less than the number of months remaining in the current fiscal year plus five.• Unliquidated obligations more than 1 fiscal year old are being held for final payment or awaiting deobligation in the close out process.• Statements of work for the Department of Energy (DOE) and contractor goods and services are well thought out and clearly written to ensure NRC gets what it pays for.

Use Minimum Resources (b)

The agency should use the minimum resources necessary to effectively accomplish the agency's regulatory mission. Agency managers are responsible for ensuring that budgetary resources (e.g., dollars and FTEs) are best utilized to support program requirements to accomplish the agency's mission. NRC project managers, operating in conjunction with agency contracting officials, are responsible for ensuring that the agency gets what it contracts for. Another aspect of getting what the NRC pays for relates to the prices the agency pays for what it buys. One means of ensuring fair prices is by using competition in procuring supplies and contract assistance. In the absence of competition, good independent government cost estimates provide a basis for evaluating proposed costs for procurements (e.g., by DOE laboratories). Thus, it is important that project managers prepare well-thought out statements of work with well-defined scopes. It is equally important to practice good project management once the contract is executed.

Maximize Use of Funds (c)

Agency financial managers should maximize the use of the funds that they have available. This means only funds that are required should be obligated, the required funds should be obligated as early as possible during the fiscal year, and excess funds should be deobligated as soon as practical. To accomplish these objectives, agency financial managers should ensure that funds are committed and obligated as early as possible during the fiscal year, consistent with program requirements, procurement lead-times, continuity of funding needs, and any constraints as a result of the quarterly apportionment and allotment of funds. (i)

This requires close interaction with project managers, who know when contract support is required. Project managers need to understand the budget formulation and budget execution processes as they relate to the availability of FTEs and the funding for contract support and travel. Furthermore, project managers should conduct routine reviews of project milestones, deliverables, and expenditures. (For further guidance on monitoring contractor performance see MD 11.1, "NRC Acquisition of Supplies and Services," and MD 11.7, "NRC Procedures for Placement and Monitoring of Work with the U.S. Department of Energy (DOE).") (ii)

Months of Projected Expenditures as a Measure of Performance (d)

One measure of financial management performance is the amount of total funds available (unliquidated obligations plus unobligated funds) to the allowance holder expressed in months of projected expenditures. In determining a desired number, one must consider the number of months remaining in the current fiscal year, the necessity for continuity of funding, the lag-time in reporting contractor costs, and the lag-time in realizing deobligations at the completion of contract efforts. The objective is to provide for 60 to 90 days of continuity of funding into a new fiscal year with the recognition of a 2-month lag in reporting of contractor costs. (i)

Project managers need to apply this measure on a task-by-task or project-by-project basis. Agency financial managers need to apply this measure to the office's overall contract support funding. As a general rule, the total available funds (expressed in months of projected expenditures) should equal the number of months remaining in the current year plus five. The NRC Budget Execution Report summarizes total available funds on a monthly basis for the agency's six major allowance holders. Detailed reports are available from the agency's accounting system. (ii)

Deobligate Excess Funds (e)

The allowance holder staff, working with the appropriate project managers, also should ensure that excess funds are deobligated as soon as is practical after project completion (see Part VII of this handbook). Funds should be deobligated as soon as they are no longer necessary to cover planned expenditures. More specifically, MD 11.7, "Procedures for Placement of Work with the Department of Energy (DOE)," and Part VII(C)(10) of this handbook specify that deobligations for DOE projects should generally be completed within 90 days of the expiration of the agreement or completion of the work (unless a commercial subcontractor is involved). (i)

For commercial contracts, Part VII(C)(7) of this handbook stipulates that at the onset of the contract closeout process, ADM/DCPM, in conjunction with the allowance holder, should conduct an initial contract funds status review and, where appropriate, identify excess funds that could be deobligated. This review should be completed within 90 days of completion of the contract. The NRC Budget Execution Report summarizes data for which there have been no expenditures for the last 6 and 12 months on a monthly basis for the agency's six major allowance holders. Although inactivity for 6 to 12 months does not in all cases indicate that funds should be deobligated, transactions associated with this data should be reviewed to determine whether deobligation is appropriate. Detailed reports are available from the agency's accounting system. (ii)

Evaluation Principle (5)

Good financial management requires periodic evaluation of performance against meaningful financial and program performance measures. Such performance assessment should evaluate planned versus actual program results and compare program costs with program accomplishments. (a)

Measures of Good Performance for Evaluation

- Managers evaluate ongoing projects periodically to confirm that the results from such projects justify continued funding.
- Issues and problems revealed from the offices' program evaluations, financial management reviews, and internal management control reviews are addressed promptly and corrective action is implemented immediately.
- Results from program evaluations are used in the decision-making process before continuing funding of projects.

Evaluate Ongoing Projects (b)

Managers should evaluate ongoing projects periodically to confirm that the results from such projects justify continued funding. Although this can be done at any time, the annual internal program and budget review process affords an annual opportunity to assess each project. It also provides a good framework for comparing and ranking the merits of various projects to ensure the most return for the investment of available resources. The more difficult problem is determining which marginal projects should be eliminated to accommodate resource constraints. Managers at all levels must ensure that the NRC gets what it pays for.

Evaluate Programs (c)

Program performance must be evaluated and measured against pre-established goals, measuring the resources that are being expended to accomplish those goals, and deciding whether the return on investment is worth the resources being invested. Implicit in this evaluation process is the assumption that the agency gets what it pays for, and that the agency maximizes the utility of available funds. (i)

Once actual program performance is compared to program goals, managers should determine whether it makes sense to continue with an existing program from a programmatic and cost effective perspective. Managers should ascertain whether corrective action is necessary to effectively implement the program. If corrective action is required, changes should be made to bring performance in line with the program goals. The assessment also can be useful in determining whether new goals should be established. Information obtained from evaluating a program should be used to assess program effectiveness in achieving the desired outcomes and to frame an assessment of what the program activity is or is not accomplishing. Without program evaluation, there is no way to be certain that the program is useful, provides a benefit, or is necessary. Results from program evaluations should lead to better decision-making for NRC managers. (ii)

Personnel Principle (6)

Good financial management is the product of competent and motivated people. Those who are given financial management responsibility must have integrity, dedication, and be well trained and qualified. They must have authority that is commensurate with their responsibility, and they must be recognized when achieving superior performance. (a)

Measures of Good Performance for Personnel

- Employees who perform financial management functions are recognized for achieving superior performance through appropriate personnel actions.
- Agency managers and employees who are engaged in financial management functions attend financial management training.

Appropriate Training (b)

Agency managers must ensure that those who are given financial management responsibility have the appropriate qualifications and receive proper training. Part IV(G) of this handbook delineates specific qualification and training requirements for AFMs and FCOs. In addition to the NRC courses, financial management personnel should be encouraged and provided the opportunity to take advantage of the many available continuing professional education opportunities. Questions regarding the availability of such training opportunities should be referred to the Office of Human Resources, Human Resources Development or the Funds Control Branch (FCB).

Authority (c)

Employees must have authority that is commensurate with their responsibility. Part IV(E)(1) and (F) (1) of this handbook address specific delegations of authority to AFMs and FCOs. In addition to such formal delegations, senior managers must, by their actions, demonstrate their support for those employees who have been assigned the responsibility for ensuring proper financial management.

Glossary

Administrative Control of Funds. See "Funds Control."

Administrative Division or Subdivision of Funds. Any distribution of an appropriation or fund. Overobligation or overexpenditure of the following administrative divisions of funds are always violations of the Antideficiency Act: apportionments and allotments. Overobligation or overexpenditure of other administrative divisions of funds are violations of the act only when the overobligation results in the overobligation of an apportionment or allotment, but are considered violations of NRC funds control policies and procedures.

Advances. Payments made in contemplation of the later delivery of goods, services, or other assets. An advance payment does not become expended until there is delivery of goods, services, or other assets.

Advice of Allotment. An advice of allotments document provides authority to the Director, Division of Budget and Analysis, to incur obligations and make expenditures within specified amounts. An advice of allotments may contain more than one allotment. Incurring obligations in advance of or in excess of an allotment amount currently provided for on the advice of allotments is a violation of the Antideficiency Act.

Advice of Allowance and Financial Plan (AAFP). The AAFP is an allocation of funds below the allotment level. The form is divided into two sections:

- (1) **Advice of Allowance.** The advice of allowances section provides authority to an authorized allowance holder to incur obligations and make expenditures within specified amounts. An advice of allowances may contain more than one allowance. Incurring obligations in advance or in excess of an allowance amount currently provided for on the advice of allowances does not necessarily result in a violation of the Antideficiency Act; however, it is a violation of NRC's administrative control of funds policies and procedures.
- (2) **Financial Plan.** The financial plan delineates the planned annual allocation of funds to allowance holders consistent with the budget. Each allowance holder is responsible for ensuring compliance with the funding limitations specified in the current financial plan. While exceeding financial plan restrictions does not necessarily result in a violation of the Antideficiency Act, such action is a violation of NRC's administrative control of funds policies and procedures.

Agency Limitation. For fund control purposes, an agency limitation is any administrative division or subdivision of funds made by agency officials that restricts the use of Government funds.

Allocate. The act of issuing advice of allowances and financial plans from the Director, Division of Budget and Analysis, Office of the Controller, to agency allowance holders.

Allotment. Authority delegated by the agency head (or other authorized designee) to agency employees (allottees) to incur obligations within a specified amount, pursuant to apportionment or reapportionment by the Office of Management and Budget or other statutory authority making funds available for obligation. Incurring obligations in advance of or in excess of an allotment is a violation of the Antideficiency Act.

Allowance Financial Manager (AFM). The AFM is responsible for and has authority to perform the following duties: manage the allowance holder office's process for the administrative control of allocated funds and ensure that the process complies with the requirements contained in Management Directive and Handbook 4.2, develop and maintain funding plans and strategies, ensure that allocated funds are economically and efficiently used, certify availability of funds within the allowance(s), and supervise allowance holder staff responsible for the administrative control of allocated funds.

Allowance Holders. Agency officials delegated authority by the Director, Division of Budget and Analysis are allocated funds for use in implementing their program and administrative responsibilities. These officials are referred to as allowance holders.

Antideficiency Act. Legislation enacted by Congress to prevent the incurring of obligations or the making of expenditures (outlays) in excess of amounts available in appropriations or funds; to fix responsibility within an agency for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment or in excess of other subdivisions established pursuant to 31 U.S.C. 1514; and to assist in bringing about the most effective and economical use of appropriations and funds. The act is recodified as Sections 1341(a), 1342, 1514, and 1517(a) of Title 31 of the U.S. Code.

Apportionment. A distribution made by the Office of Management and Budget of amounts available for obligation in appropriation or fund accounts into amounts available for specified time periods, activities, projects, objects, or combinations thereof. The amounts apportioned limit the amounts of obligations that may be incurred.

Appropriation. An act of Congress that permits Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes during the period specified in the appropriation acts. An appropriation act usually follows enactment of authorizing legislation.

Base Table. A document that displays appropriated funds available for obligation by the agency at a level of detail consistent with congressional requirements. It is the controlling document that provides the basis for NRC allowances and financial plans.

Budget and Reporting Classifications. NRC's budget and reporting (B&R) classification structure provides a framework for controlling funds in a manner consistent with the structure in the NRC budget. In addition, the B&R structure defines responsibilities of allowance holders for funding obligations for particular purposes. B&R numbers are specified to the following level of detail:

Position 1:	Fiscal year
Positions 2, 3:	Allowance holder designation
Positions 4, 5:	Funds type
Position 6:	Program in the NRC Budget
Position 7:	Business/Support Cost Center in the NRC Budget
Positions 8, 9:	Business/Support Cost Center Activity in the NRC Budget
Positions 10, 11:	Business/Support Cost Center Subactivity in the NRC Budget

Budget Authority. Authority provided by law to enter into obligations that result in outlays of Government funds. An appropriation is the most common means of providing budget authority. NRC's new budget authority represents those funds appropriated by Congress for the current fiscal year.

Budgetary Resources. Amounts available to enter into obligations for specified purposes in a given year. They include new budgetary authority, available unobligated balances at the beginning of the year, reimbursements and other income, recoveries of prior year obligations, and restorations.

Certification of Funds Availability. The formal acknowledgment by the funds certifying official (FCO) that sufficient funds are available in the current allowance for entering into obligations. This acknowledgment is evidenced by the signature of the FCO on an appropriate commitment document before execution of an obligation. The certification of funds is the act of committing funds.

Commitment. An administrative reservation of funds for an estimated amount and a specific purpose, based upon the intent to obligate at a future time. A commitment is accomplished in anticipation of approved authorizations, contractual awards, purchase orders, or other spending actions. A commitment can be viewed as a proposed obligation, recorded in the accounting records in advance of becoming a valid obligation. A commitment occurs once the initial validation of funds occurs, that is, the certification of the availability of funds.

Commitment Document. A document that contains a certification of funds availability statement and a signature. It serves as the source document for recording commitments and as evidence for obligating officials that funds are available for a proposed obligation.

Committed Unobligated Carryover (Committed Carryover). The unobligated balance brought forward to the new fiscal year for the purpose of funding prior year commitments. This balance represents those funds that were certified as available, and formally committed, but unobligated in the NRC accounting system by fiscal year-end.

Continuing Resolution. Legislation enacted by Congress to provide appropriations on a temporary basis until a regular appropriation bill is enacted. Continuing resolutions are intended to keep existing Federal programs functioning after the expiration of prior-year budget authority.

Contract Support Funds. Funds provided for entering into contractual obligations, such as purchase orders, commercial contracts, interagency agreements, and standard orders for work with the Department of Energy. These funds are provided on the financial plans of NRC offices and regions for the execution of NRC's major programs and for administrative activities that support the agency.

Costs. See "Expended."

Decommitment. The cancellation or downward adjustment of a previously recorded commitment.

Deferral. The withholding or delaying of obligation or expenditure of budget authority or any other type of executive action that effectively precludes the obligation or expenditure of budget authority. Deferrals may not extend beyond the end of a fiscal year.

Deficiency Appropriation. A type of supplemental appropriation that provides the funds necessary to cover obligations that have been incurred in excess of available funds. Deficiency appropriations are necessitated by violations of the Antideficiency Act.

Deobligation. The cancellation or downward adjustment of a previously recorded obligation. This may be attributable to the cancellation of a project or contract, price revisions, or corrections of estimated amounts previously recorded as obligations.

Economy Act. Legislation enacted by Congress that authorizes a Federal agency to place reimbursable agreements for work or services with other Federal agencies and provides that collections for such work shall be credited to the performing agency's appropriation in which the costs were incurred (31 U.S.C. 1535). A reimbursable agreement made under the authority of the Economy Act obligates an appropriation of the ordering agency.

Expended. The value of goods and services used, consumed, given away, or lost (or destroyed) by an agency of the Government within a given period, regardless of when ordered, received, or paid for. Expended amounts generally will be based upon the concepts used by the agency's accounting system.

Expenditures. The issuance of checks, the disbursement of cash, or the making of an electronic funds transfer to liquidate (pay) obligations.

Fiduciary Responsibility. The accountability of allottees and allowance holders for funds entrusted to them. Funds appropriated and apportioned to the agency are allotted and allocated to agency officials who are then authorized to enter into commitments and obligations. These agency officials assume fiduciary responsibility for funds allotted and allocated to them.

Financial Identification Number (FIN). The FIN has been replaced by the term "job code."

Financial Plans. See "Advice of Allowance and Financial Plan (AAFP)."

Footnotes to Allowances and Financial Plans. Restrictions on the uses of funds contained in the appropriation acts or other legislation are detailed in footnotes to the advice of allowances and financial plan. In addition, footnotes may provide additional description of the purpose for which funds have been allocated, such as reimbursable work or committed carryover.

Funds Certifying Official (FCO). Performs the daily tasks necessary for controlling funds. The FCO is delegated the authority to certify that sufficient funds are available in the current allowance for entering into obligations. The FCO acknowledges this by signing the appropriate commitment document before the creation of an obligation on behalf of the NRC. The allowance holders, allowance financial managers, and other staff members delegated responsibility for the certification of funds are referred to in this handbook as FCOs.

Funds Control (Administrative Control of Funds). The allotment financial management process implements NRC's system for the administrative control of funds. The purposes of this process are to ensure that (a) funds are used only for authorized purposes; (b) funds are economically and efficiently used; (c) obligations and expenditures do not exceed the amounts appropriated, apportioned, allotted, allocated, and specified as statutory limitations; and (d) funds are not reserved or otherwise withheld without congressional knowledge and approval.

Funds Source. The allotments and advice of allowances and financial plan form provides funds to the allottee and allowance holders broken down into the fund sources from which the funds were derived. The allottee and allowance holders are permitted to obligate funds only for purposes appropriate to the funds sources for which they have received funds. The following funds sources may be provided for on the advice of allotments and the advice of allowances: General funds, the Nuclear Waste Fund, official representation, reimbursable work, General Services Administration transfer appropriations, and the Agency for International Development transfer funds.

Impoundment. Any action or inaction by an officer or employee of the Federal Government that is intended to withhold the obligation or expenditure of budget authority (see "Deferral" and "Rescission").

Interagency Agreement. An agreement between the NRC and another Federal agency in which an agency agrees to provide goods or perform services for the other agency. An interagency agreement in which the NRC is ordering goods or services from another Federal agency represents an NRC obligation upon acceptance by the other Federal agency. An interagency agreement in which NRC agrees to provide goods or perform work for other Federal agencies is generally referred to as a reimbursable work agreement.

Job Code (formerly Financial Identification Number [FIN]). Financial code that defines a specific NRC project. All NRC commitment and obligation transactions require the designation of a job code. Each job code ties to a unique budget and reporting classification. Job codes consist of five characters. Before fiscal year 1993, job codes were referred to as FINs.

Memorandum of Understanding (MOU). A written agreement broadly stating basic understandings and describing a mechanism for coordinating activities to be engaged in by the agency and an outside organization.

Nonexpenditure Transactions. Transactions among appropriation and fund accounts that do not represent payments for goods and services received or to be received but serve only to adjust the amounts available in the accounts for making payments. These transactions transfer all or part of the budget authority from one account to another in the same year the authority was made available.

No-Year Appropriation. An appropriation that is available for obligation for an indefinite period, or until the agency head or the President determines that the purposes for which the appropriation was made have been carried out or when no disbursements are made against the appropriation for 2 consecutive fiscal years.

NRC Budget. The NRC budget is submitted to the Office of Management and Budget and the Congress, and provides the basis for assessing NRC's progress in achieving agency goals. The NRC budget provides a plan of expenditure allocated into the programs of the agency.

Object Classifications. Obligations may be classified based upon the objective of the transaction. Office of Management and Budget (OMB) Circular A-11, "Preparation and Submission of Budget Estimates," prescribes a standard system of object classifications that the agency must use for reporting obligations to both OMB and the Treasury. NRC financial codes that implement this standard system are referred to as budget object classifications (BOCs).

Obligating Document. Document that is used to record an obligation in the NRC accounting system. This documentation normally requires the signature of an authorized obligating official. In certain cases, the commitment document is also the obligating document. Documentary requirements for obligations are provided in 31 U.S.C. 1501.

Obligating Official. An official delegated authority to incur obligations on behalf of the NRC. The authority to enter the agency into an obligation is different from the authority to certify the availability of funds under an allowance or the management authority to approve the purpose of the proposed obligation.

Obligation. An action that creates a liability or definite promise on the part of the Government to make a payment at some later time. The initial recognition of an obligation occurs when the order is placed or the contract is executed, even though the actual payment may not take place until the following fiscal year. Obligations must be supported by appropriate documentation, such as written binding agreements, purchase orders, travel authorizations, grant awards, and so forth, and retained in the agency records to facilitate audit and reconciliation.

Official NRC Accounting System. The NRC's official accounting system is maintained by the Division of Accounting and Finance. This system provides the official source of data on obligations and payments incurred for both internal management reporting and reporting to external organizations, such as the Office of Management and Budget, the Treasury, and the Congress.

One-Year Appropriation. An appropriation that is available for obligation only during a specific fiscal year and expires at the end of the fiscal year for which it was provided. It is also known as a fiscal year or annual appropriation.

Outlay. See "Expenditures."

Payments. See "Expenditures."

Program Code. Code that represents the last six positions of the budget and reporting classification number. Program codes provide a framework for controlling funds in a manner consistent with the structure specified in the NRC budget.

Program Value. The annual amount budgeted on the allowance holder's financial plan for commitments and obligations against a job code (formerly financial identification number [FIN]). The sum of an allowance holder's program value amounts equals the total "Current Plan" amount on the allowance holder's financial plan.

Reapportionment. A revision approved by the Office of Management and Budget of a previous apportionment for an appropriation or fund account. This approved revision would ordinarily cover the same period, project, or activity covered in the original apportionment.

Receivables. Amounts recorded in asset accounts of the NRC accounting system that represent claims against others for the future receipt of money, goods, or services.

Recoveries of Prior Year Obligations. Amounts made available in NRC's no-year appropriations through (a) downward adjustments of prior year obligations and (b) downward adjustments for the difference between obligations previously recorded and outlays made in payment thereof.

Reimbursable Agreement. Documentation of an agreement to perform reimbursable work.

Reimbursable Authority. Reimbursable allowances and financial plans represent authority to incur commitments and obligations for the specific purpose of a reimbursable agreement.

Reimbursable Budgetary Resources. A reimbursable agreement between the NRC and another Federal agency that represents a valid obligation of the other agency is a budgetary resource, to the extent that the NRC will incur obligations within the period of availability of the other Federal agency's funds. A reimbursable agreement between the NRC and a non-Federal organization for which advance payment has been made is also a budgetary resource.

Reimbursable Work. Performance of work or services for an outside organization for which the NRC is entitled to reimbursement. The outside organization ordering reimbursable work from the NRC may be either another Federal agency or a non-Federal organization. Reimbursable work is distinguished from the agency's regular programs because it represents additional funding in excess of the agency's appropriated funds. Reimbursable work or services performed by the NRC are financed by the funds of the ordering Federal agency or by a cash advance from a non-Federal organization. In general, reimbursable work that the NRC provides for an outside organization is part of the outside organization's mission, not the NRC's mission.

Reprogramming. The utilization of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. It involves formal notification and, in some instances, opportunity for disapproval by the appropriate congressional committees. Financial plan changes may be subject to congressional reprogramming constraints.

Rescission. The cancellation of budget authority previously provided by the Congress before that authority would otherwise expire. The President is required to advise the Congress of any proposed rescissions in a special message.

Supplemental Appropriation. An act appropriating funds in addition to those in an annual appropriation act. Supplemental appropriations provide budget authority in addition to the current appropriation.

Uncosted Obligations. The difference between recorded obligations and costs, from inception to date. The term is usually used in reference to a specific procurement action. Uncosted obligations may or may not be equal to unpaid obligations. Uncosted obligations represent orders and services that have not yet been delivered or performed.

Unobligated Carryover. Funds derived from no-year budget authority that are not obligated before the end of the fiscal year may be brought forward or "carried over" for use into the next fiscal year. Unobligated carryover consists of two categories: uncommitted unobligated carryover and committed unobligated carryover (committed carryover).

Unpaid Obligations. Obligations incurred against which payments have not been made. Payments include advances. When costs are recorded at the time of payment, unpaid obligations will be equal to uncosted obligations. In those cases in which payments are made subsequent to the recording of costs, unpaid obligations will be greater than uncosted obligations. Unpaid obligations are sometimes called "unliquidated obligations."

Warrants. Documents issued pursuant to law by the Treasury Department that establish the amount of money authorized to be withdrawn from the Treasury.

Acronyms and Abbreviations

AAFP	Advice of Allowances and Financial Plan
ADM/DCPM	Office of Administration, Division of Contracts and Property Management (NRC)
AFM	allowance financial manager
AID	Agency for International Development
B&R	budget and reporting classification
BOA	basic ordering agreement
BOC	budget object classification
BOPS	Division of Budget and Analysis, Budget Planning, Analysis, and Operations Branch (NRC)
BPA	blanket purchase agreement
CEN	Central Allowance (NRC)
CFO	Chief Financial Officer
CFR	<i>Code of Federal Regulations</i>
CHP	Criminal History Program
CO	contracting officer
Comp. Gen.	Published Comptroller General Decision
CRA	cooperative research agreement
CFO	Chief Financial Officer
DAF	Division of Accounting and Finance (NRC)
DBA	Division of Budget and Analysis (NRC)
DOE	Department of Energy

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Handbook 4.2 Acronyms and Abbreviations

DOJ	Department of Justice
EDO	Executive Director for Operations (NRC)
FBI	Federal Bureau of Investigation
FCB	Funds Control Branch (NRC)
FCO	funds certifying official
FFS	Federal Financial System
FICA	Federal Insurance Contributions Act
FIN	financial identification number (replaced by job code)
FMS	Financial Management Service
FTE	full-time equivalent (hours)
FY	fiscal year
GAB	General Accounting Branch (NRC)
GAO	General Accounting Office
GBL	Government bill of lading
GPO	Government Printing Office
GSA	General Services Administration
HR	Office of Human Resources (NRC)
IAAP	Information Access Authorization Program
MAAP	Material Access Authorization Program
MC	manual chapter
MD	management directive
MOU	memorandum of understanding
NRC	Nuclear Regulatory Commission
NWF	Nuclear Waste Fund
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
OIG	Office of the Inspector General (NRC)
OMB	Office of Management and Budget
OPAC	On-line Payment and Collection System
OPM	Office of Personnel Management

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Handbook 4.2 Acronyms and Abbreviations**

RFAA	request for assistance action
RFP	request for proposal
RFPA	request for procurement action
S&E	salaries and expenses (appropriation)
SF	standard form
SIBAC	Simplified Intragovernmental Billing and Collection System
TDY	temporary duty travel
TSC	Travel Service Center
U.S.C.	United States Code

Sample Commitment and Obligation Forms

NRC Form 30	"Request for Administrative Services"
NRC Form 103	"Purchase/Delivery Order"
SF 1449	"Solicitation/Contract/Order for Commercial Items"
NRC Form 104	"Blanket Purchase Agreement (BPA) Ordering/Receiving Report"
NRC Form 400	"Request for Procurement Action"
SF 26	"Award/Contract"
SF 30	"Amendment of Solicitation/Modification of Contract"
NRC Form 173	"Standard Order for DOE Work (SOEW)"
OPM Optional Form 69	"Assignment Agreement"
GSA Form 300-1	"Order for Supplies and Services"
GSA Form 2957	"Reimbursable Work Authorization"
NRC Form 279	"Official Travel Authorization"
SF 1164	"Claim for Reimbursement for Expenditures on Official Business"
NRC Form 279A	"Official Travel Authorization, Change of Station"
SF 1103	"U.S. Government Bill of Lading"
TFS Form 7306	"Paid Billing Statement for SIBAC Transactions"
NRC Form 148	"Voucher for Professional Services"
NRC Form 365	"Nomination and Authorization for Cash Award"
NRC Form 368	"Training Request and Authorization"
No form number	"NRC Request for Assistance Action (RFAA)"
No form number	"NRC Notice of Grant Award"
SF 1034	"Public Voucher for Purchases and Services Other Than Personal"

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Handbook 4.2 Sample Commitment and Obligation Forms**

NRC Form 30, "Request for Administrative Services"

NRC FORM 30 (6-94)		U.S. NUCLEAR REGULATORY COMMISSION		1. DATE OF REQUEST	2. DATE DUE (if applicable)
REQUEST FOR ADMINISTRATIVE SERVICES FOR HEADQUARTERS: MAIL TO THE APPROPRIATE MAIL STOP ON BACK				3. REQUEST NUMBER (LEAVE BLANK)	
4. TYPE OF SERVICE				5. PERSONAL PROPERTY APPROVAL	
<input type="checkbox"/> BUILDING ALTERATIONS AND SERVICES <input type="checkbox"/> COMPOSITION <input type="checkbox"/> COPYING <input type="checkbox"/> EDITING <input type="checkbox"/> PHOTOGRAPHY/AUDIOVISUAL <input type="checkbox"/> PRINTING AND DISTRIBUTION	<input type="checkbox"/> PUBLISHING NUREG <input type="checkbox"/> SMALL PURCHASES, PROPERTY, AND LABOR SERVICES <input type="checkbox"/> SUPPLIES <input type="checkbox"/> WORD PROCESSING <input type="checkbox"/> OTHER (Specify)			I certify that personal property assets within the Office/Division have been carefully screened for excess, are currently fully utilized, and the additional requested items are absolutely essential to work performance and will be used only for official purposes. 5a. PROPERTY CUSTODIAN - SIGNATURE 5b. DIVISION DIRECTOR/DESIGNEE - SIGNATURE	
7. REQUESTER		8. OFFICE		6. SENSITIVITY	
9. TELEPHONE NUMBER	10. FAX NUMBER	11. MAIL STOP	12. E-MAIL ID.	<input type="checkbox"/> CLASSIFIED <input type="checkbox"/> SENSITIVE UNCLASSIFIED <input type="checkbox"/> COPYRIGHTED MATERIAL	
13. SPECIAL INSTRUCTIONS (INCLUDE TITLE, DISTRIBUTION, PRINTING SPECIFICATIONS, INSTRUCTIONS, STOCK NUMBERS, JUSTIFICATION, QUANTITIES, AND UNITS WHEN APPLICABLE)					
14. FUNDING INFORMATION					
JOB CODE	B & R NUMBER	BOC	FUND SOURCE	AMOUNT	
14a. FUNDS CERTIFIED AVAILABLE BY: SIGNATURE - CERTIFYING OFFICIAL				14b. DATE	
FOR PROCESSING USE ONLY (LEAVE THIS SECTION BLANK)					
15a. REQUIREMENT APPROVED - SIGNATURE		15b. DATE		15c. REQUISITIONING OFFICER - SIGNATURE	
17. OFFICE OF ADMINISTRATION PROCESSING					
ACTION	SIGNATURE	DATE	ACTION	SIGNATURE	DATE
A. POSTED	 	 	C. DELIVERED	 	
B. FILLED	 	 	D. COMPLETED	 	
The material and/or services itemized above have been received in the quantity and quality specified, except as otherwise noted.				18a. SIGNATURE - RECIPIENT	
 				18b. DATE	

NRC FORM 30 (6-94)

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Handbook 4.2 Sample Commitment and Obligation Forms

NRC Form 103, "Purchase/Delivery Order"

<small>NRC FORM 103 5-95 NRCM 8101</small>		PURCHASE/DELIVERY ORDER POINT OF ISSUE: U.S. NUCLEAR REGULATORY COMMISSION		<small>THIS NUMBER MUST APPEAR ON ALL INVOICES AND/OR PACKAGES AND PAPERS RELATING TO THIS ORDER.</small> ORDER NUMBER _____ REQUISITION NUMBER _____		DATE _____			
<small>INSTRUCTIONS. See billing address, lower left corner of this form.</small>									
PURCHASE ORDER PER YOUR _____ OF _____		APPROPRIATION/ALLOTMENT _____		JOB CODE _____		B & R NUMBER _____		SOC NUMBER _____	
NEGOTIATED PURSUANT TO THE AUTHORITY OF 41 USC 262(C)(3).		CONSIGNEE AND DESTINATION (SHIP TO NRC WAREHOUSE UNLESS OTHERWISE SPECIFIED)							
DELIVERY ORDER UNDER CONTRACT NUMBER: _____		TO (Seller) _____							
TO (Seller) _____									
DELIVERY F.O.B. _____		PLACE OF INSPECTION AND ACCEPTANCE _____		DATE _____					
DELIVERY DATE _____		DISCOUNT PAYMENT TERMS _____							
<small>PLEASE FURNISH THE FOLLOWING ON THE TERMS SPECIFIED ON BOTH SIDES OF THIS SHEET AND ON THE ATTACHED, IF ANY. EXCEPT THAT ANY SUCH TERMS WHICH MIGHT BE INCONSISTENT WITH THE TERMS OF ANY EXISTING FEDERAL CONTRACT OR AGREEMENT UNDER WHICH THIS ORDER IS PLACED WILL NOT APPLY.</small>									
ITEM NO.	ARTICLES OR SERVICES			QUANTITY	UNIT	UNIT PRICE	AMOUNT		
PERSON TO CONTACT REGARDING THIS ORDER _____				TELEPHONE AREA CODE _____ NUMBER _____		TOTAL _____			
<small>SUBMIT INVOICE IN DUPLICATE IN ACCORDANCE WITH INSTRUCTIONS ON REVERSE. P.O. NUMBER MUST BE INCLUDED ON ALL INVOICES AND FORWARD TO:</small> DIVISION OF ACCOUNTING AND FINANCE OFFICE OF THE CONTROLLER T-9 E2 U.S. NUCLEAR REGULATORY COMMISSION WASHINGTON D.C. 20555-0001				SIGNATURE AND TYPED NAME _____ CONTRACTING OFFICER					

NRC FORM 103 (5-95)

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Handbook 4.2 Sample Commitment and Obligation Forms

Standard Form 1449 (continued)

<small>Public reporting burden for this collection of information is estimated to average 45 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the FAR Secretariat (VRS), Office of Federal Acquisition Policy, GSA, Washington, DC 20405.</small>	<small>OMB NO.: 9000-0136 Expires: 09/30/98</small>
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STANDARD FORM 1449 (10-95) BACK

NRC Form 104, "Blanket Purchase Agreement (BPA)
Ordering/Receiving Report"

NRC FORM 104 (4-83) NRCMD 11.1		U.S. NUCLEAR REGULATORY COMMISSION				BPA NUMBER	
BLANKET PURCHASE AGREEMENT (BPA) ORDERING/RECEIVING REPORT							
A. CALL INFORMATION							
VENDOR			ACCOUNTING DATA				FINAL DELIVERY POINT
			APPROPRIATION/ ALLOTMENT NUMBER	BAR NUMBER	JOB CODE	DOC CODE	NAME OF CONSIGNEE
							IS INITIAL DELIVERY POINT NRO WARRANTY SET
CALL NUMBER	ITEM NUMBER	AUTHORIZATION DOCUMENT NUMBER	DESCRIPTION OF PURCHASE(S) <i>(Include manufacturer name and part number, as appropriate)</i>		QTY	UNIT	UNIT PRICE AMOUNT
	A						
	B						
	C						
	D						
	E						
	F						
	G						
SIGNATURE - NRC ORDERING OFFICIAL			DATE		TOTAL FOR THIS CALL		
B. RECEIVING REPORT					REVISED BPA BALANCE		
VARIANCE IN ORDER INFORMATION					PREVIOUS BPA BALANCE		
					C. AMENDMENT INFORMATION		
					CALL NUMBER	AMENDMENT NUMBER	
					AMENDMENT ADJUSTMENT (INCREASE OR DECREASE)		
					ADJUSTED BPA BALANCE		
REVISED CALL BALANCE							
RECEIVED BY (Signature)					EXPLANATION OF AMENDMENT		
OFFICE/DIVISION/BRANCH				TELEPHONE (Include Area Code)			

NRC FORM 104 (4-83)

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Handbook 4.2 Sample Commitment and Obligation Forms

NRC Form 400, "Request for Procurement Action (RFPA)"

NRC FORM 400 (5-95) NRCMD 11.1 Send completed form to: Division of Contracts, T-7 12		U.S. NUCLEAR REGULATORY COMMISSION REQUEST FOR PROCUREMENT ACTION (RFPA)				1. A. RFPA NUMBER 1. B. FFS COMMITMENT NUMBER	
2. PERFORMANCE PERIOD (Express in months)				3. PROCUREMENT HISTORY			
A. BASE PERIOD		B. OPTION PERIOD(S)		C. REQUESTED START DATE		D. PREVIOUS CONTRACT NUMBER	
						E. EXPIRATION DATE	
4. A. TITLE						B. WAS ACTION IDENTIFIED ON ADVANCE PROCUREMENT PLAN?	
						<input type="checkbox"/> YES <input type="checkbox"/> NO	
5A. PROJECT OFFICER			B. OFFICE/DIVISION/BRANCH		C. TELEPHONE (include area code)		D. MAIL STOP
6. TYPE OF ACTION REQUESTED (Check one)							
A. AWARD A COMPETITIVE CONTRACT				F. ISSUE A BROAD AGENCY ANNOUNCEMENT			
B. AWARD A NONCOMPETITIVE CONTRACT TO:				G. ISSUE A MODIFICATION TO A: <input type="checkbox"/> GRANT <input type="checkbox"/> COOPERATIVE AGREEMENT			
C. AWARD A CONTRACT UNDER A SOCIO-ECONOMIC SET-ASIDE (Specify):				H. AWARD A CONTRACT BASED ON ACCEPTANCE OF AN UNSOLICITED PROPOSAL TO:			
				I. EXECUTE A MODIFICATION TO BASIC CONTRACT NUMBER:			
D. ISSUE A: <input type="checkbox"/> GRANT <input type="checkbox"/> COOPERATIVE AGREEMENT TO:				J. EXECUTE A TASK ORDER UNDER CONTRACT NUMBER:			
E. ISSUE AN INTERAGENCY AGREEMENT TO:				K. EXECUTE A MODIFICATION TO TASK ORDER NUMBER:			
L. SPECIAL INSTRUCTIONS OR REMARKS							
7. FEE RECOVERABLE WORK		8. ESTIMATED COST		FIRST FY:		SECOND FY:	
9. NON-FEE RECOVERABLE WORK				THIRD FY:		FOURTH FY:	
				FIFTH FY:		TOTAL	
10. CERTIFICATION OF FUNDS							
A. AMOUNT CERTIFIED		B. B & R NUMBER		C. JOB CODE		D. BOC	
						E. APPROPRIATION NUMBER	
F. CERTIFICATION: This certifies that funds in the amount shown in Block 10.A. are available in the current allowance for the proposed procurement.							
TOTAL AMOUNT CERTIFIED		FUNDS CERTIFYING OFFICIAL - Typed Name and Title				SIGNATURE	
						DATE	
11. LIST OF ATTACHMENTS (Check as appropriate) A. STATEMENT OF WORK (SOW) H. DESIGNATION OF MEMBERS TO SOURCE EVALUATION PANEL (SEP) B. INDEPENDENT GOVERNMENT COST ESTIMATE I. LIST OF FIRMS TO BE SOLICITED C. EVALUATION CRITERIA WITH NUMERICAL WEIGHTS ASSIGNED (if appropriate) J. NRC FORM 187, "SECURITY/CLASSIFICATION REQUIREMENTS" D. JUSTIFICATION FOR OTHER THAN FULL AND OPEN COMPETITION K. LIST OF PROCUREMENT OFFICIALS E. DOCUMENTATION FOR OVERSIGHT OF SERVICE CONTRACTING L. LIST OF GOVERNMENT-FURNISHED PROPERTY/MATERIALS/FACILITIES (May be part of SOW—Provide separate page) F. JUSTIFICATION FOR ACCEPTANCE OF UNSOLICITED PROPOSAL M. OTHER REMARKS (Specify) G. JUSTIFICATION FOR URGENT PROCESSING							
12. PERSONAL SERVICES AND INHERENTLY GOVERNMENTAL FUNCTIONS See NRC Management Directive 11.1, Part IV (Check box if the response is "YES" for the corresponding statement)							
A. THE CONTRACTOR WILL PERFORM ON-SITE AT AN NRC FACILITY.							
B. THE CONTRACTOR WILL UTILIZE GOVERNMENT-FURNISHED TOOLS/EQUIPMENT.							
C. CONTRACTOR EMPLOYEES WILL BE INTEGRATED INTO THE GOVERNMENT'S ORGANIZATIONAL STRUCTURE.							
D. CONTRACTOR EMPLOYEES WILL BE USED INTERCHANGEABLY WITH GOVERNMENT EMPLOYEES.							
E. GOVERNMENT SUPERVISION (AS OPPOSED TO TECHNICAL DIRECTION) IS REQUIRED TO PROTECT THE GOVERNMENT'S INTEREST.							
F. GOVERNMENT STAFF WILL ASSIGN DAILY TASKS TO OR PREPARE WORK SCHEDULES FOR INDIVIDUAL CONTRACTOR EMPLOYEES.							
G. GOVERNMENT WILL REVIEW PERFORMANCE BY EACH INDIVIDUAL CONTRACTOR EMPLOYEE.							
13. APPROVAL OF DESIGNATING OFFICIAL (Office Director or Designee) (See instructions)							
TYPED NAME AND TITLE				OFFICE			
SIGNATURE				DATE			
14. FOR DC USE ONLY (Do not write in this space)							

NRC FORM 400 (5-95)

**Volume 4, Financial Management
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NRC Form 400, "Request for Procurement Action (RFPA)"
(continued)

INSTRUCTIONS FOR COMPLETING NRC FORM 400

**Block 1 - RFPA Number and Federal Financial System (FFS)
Commitment Number**

The office RFPA/FFS Commitment number (consisting of the program office abbreviation, the fiscal year, and a number) is assigned sequentially during the fiscal year.

Block 3 - Procurement History

If this action is a follow-on effort, enter the contract number.

**Block 8.C - Award a Contract under a Socio-Economic
Set-Aside**

The selection of sources is a critical step in the procurement process. Program offices should consult with the Office of Small and Disadvantaged Business Utilization/Civil Rights regarding contract set-asides and Small Business Administration 8(a) awards.

If applicable, specify the set-aside program:

- Set-asides for small business
- Small Business Administration 8(a) program
- Labor surplus set-aside

**Block 8.H - Award a contract based on acceptance
of an unsolicited proposal.**

Unsolicited proposals must meet the criteria set forth in FAR 15.602. Unsolicited proposals are awarded as noncompetitive proposals and must be justified as other than full and open competition (See NRCMD 11.1, "NRC Acquisition of Supplies and Services," Part 9.

Block 8.L - Special Instructions or Remarks

Include description of action, if appropriate. For instance, no cost extensions, changes to PO/PI should be noted here.

Block 9 - Estimated Cost

Complete each block to ensure that the requesting office will make adequate funds available to cover the entire project's estimated cost. Develop the Independent Government Cost Estimate (IGCE) based upon this same period.

The RFPA will be returned if Block 9 is not completed.

Block 10 - Certification of Funds

If additional space is required, attach a separate sheet.

Block 11 - List of Attachments

This block contains a list of documents which must be attached to this request, if applicable. These documents are necessary to initiate and carry out the procurement process. In addition, other intra- and inter-office concurrences may be required apart from, but prior to, the procurement process. Examples include the justification for use of a task order contract (see NRCMD 11.1, Part 11), Division of Facilities and Property Management (ADM) concurrence for procurement of equipment or use of NRC facilities, and Senior Information Resources Management Official approval for acquisition of Federal Information Processing resources including telecommunications, and analyses of requirements and alternatives related to them. These concurrences, which are not part of the procurement process, should be kept in the requesting office's file.

- A detailed Statement of Work (SOW) is required for all new work. (See NRCMD 11.1, Part 8.) The RFPA will be returned if a complete SOW is not attached.
- A detailed IGCE must be developed in accordance with NRCMD 11.1, Part 8, when the procurement is expected to exceed \$100,000. A

separate IGCE must be developed for each option year of the procurement in order to reflect the total estimated cost. For procurements valued at \$100,000 or less, an estimate in a level of detail commensurate with the complexity of the procurement should be prepared and held in the requesting office file.

- See NRCMD 11.1, Part 8, for guidance.
- Other than full and open procurement (non-competitive) must be justified in writing. The Designating Official shall certify as to the accuracy and completeness of the justification. NRCMD 11.1, Part 8 provides guidance for the preparation of justifications.
- Review NRC Management Directive 11.1, Part 6.7, "Oversight of Service Contracting and Advisory and Assistance Services," and Exhibit 16, and attach an explanation for any affirmative answer to any question in the exhibit.
- See NRCMD 11.1, Part 9.
- The Designating Official certifies that the justification to the Division of Contracts (ADM) for urgent processing represents the requesting office's priorities. It is expected that use of this justification would be rare.
- A Source Evaluation Panel (SEP) will be established for a competitive procurement exceeding \$100,000. (See NRCMD 11.1, Part 5.)

The RFPA will be returned if no designation of members to the SEP is attached.
- Attach a completed NRC Form 187: (1) If the performance of the contract may require access to, or the development of, classified or unclassified Safeguards Information, and/or (2) If the performance of the contract may require contractor unescorted access to protected and vital areas of nuclear facilities. (See NRCMD 12.1, "NRC Facility Security Program," Office of Administration).
- Provide a list of procurement officials with each RFPA for all procurements to assure compliance with procurement official certification requirements. Also, provide a list of procurement officials for all modifications for new work over \$100,000. List the name and office of each person who acts in a procurement official capacity under the proposed procurement.
- See NRCMDs 13.1, "Personal Property Management," and 13.3, "Space Management," Office of Administration.
- Include any remarks/other documents pertinent to the procurement action (e.g., referenced documents that are to be attached to the solicitation).

**Block 12 - Personal Services and Inherently
Governmental functions**

Personal services and inherently governmental functions cannot be procured by commercial contract, but rather should be obtained through personnel procedures. The questions in this block will help the Contracting Officer determine that a commercial contract is the appropriate instrument. Attach an explanation for any affirmative answer.

Block 13 - Approval of Designating Official

In addition to certifying that the contents of this form are complete and accurate, the designating official assures that the requirement has been reviewed, coordinated, justified, and approved. If this is a request to issue a task order, the DO's signature certifies that the "Justification for Use of a Task Order Contract" that was prepared for the basic contract has been reviewed and that acquiring contractor support for this task is consistent with that justification.

NRC FORM 400 (12-89)

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SF 26, "Award/Contract"

AWARD/CONTRACT		1. THIS CONTRACT IS A RATED ORDER UNDER DPAS (15 CFR 350)		RATING		PAGE OF PAGES	
2. CONTRACT (Proc. Impl. Stmt.) NO.		3. EFFECTIVE DATE		4. REQUISITION/PURCHASE REQUEST PROJECT NO.			
5. ISSUED BY		CODE		6. ADMINISTERED BY (If other than item 5)		CODE	
7. NAME AND ADDRESS OF CONTRACTOR (No., street city, county, State and ZIP Code)				8. DELIVERY			
				<input type="checkbox"/> FOB ORIGIN <input type="checkbox"/> OTHER (See below) 9. DISCOUNT FOR PROMPT PAYMENT			
Principal Investigator/Technical Contact: Telephone No. ()				10. SUBMIT INVOICES (4 copies unless other - see spec.) To THE ADDRESS SHOWN IN:			
11. SHIP TO MARK FOR		CODE		12. PAYMENT WILL BE MADE BY		CODE	
13. AUTHORITY FOR USING OTHER THAN FULL AND OPEN COMPETITION				14. ACCOUNTING AND APPROPRIATION DATA			
<input type="checkbox"/> 10 U.S.C. 2304(c)(1) <input type="checkbox"/> 41 U.S.C. 253(c)(1)				B&R No.: APPRO. No.: FIN: OEL. AMT.:			
15A. ITEM NO.	15B. SUPPLIES/SERVICES	15C. QUANTITY	15D. UNIT	15E. UNIT PRICE	15F. AMOUNT		
					15G. TOTAL AMOUNT OF CONTRACT \$		
16. TABLE OF CONTENTS							
SEC.	DESCRIPTION	PAGE(S)	SEC.	DESCRIPTION	PAGE(S)		
PART I - THE SCHEDULE			PART II - CONTRACT CLAUSES				
A	SOLICITATION/CONTRACT FORM		I	CONTRACT CLAUSES			
B	SUPPLIES OR SERVICES AND PRICES/COSTS		PART III - LIST OF DOCUMENTS, EXHIBITS AND OTHER ATTACH				
C	DESCRIPTION/SPECS./WORK STATEMENT		J	LIST OF ATTACHMENTS			
D	PACKAGING AND MARKING		PART IV - REPRESENTATIONS AND INSTRUCTIONS				
E	INSPECTION AND ACCEPTANCE		K	REPRESENTATIONS, CERTIFICATIONS AND OTHER STATEMENTS OF OFFERORS			
F	DELIVERIES OR PERFORMANCE		L	INSTRS., CONDS., AND NOTICES TO OFFERORS			
G	CONTRACT ADMINISTRATION DATA		M	EVALUATION FACTORS FOR AWARD			
H	SPECIAL CONTRACT REQUIREMENTS						
CONTRACTING OFFICER WILL COMPLETE ITEM 17 OR 18 AS APPLICABLE							
17. <input type="checkbox"/> CONTRACTOR'S NEGOTIATED AGREEMENT (Contractor is required to sign this document and return copies to issuing office.)				18. <input type="checkbox"/> AWARD (Contractor is not required to sign this document.) Your offer on Solicitation Number _____ including the additions or changes made by you which additions or changes are set forth in full above, is hereby accepted as to the items listed above, and on any continuation sheets. This award consummates the contract which consists of the following documents: (a) the Government's solicitation and your offer, and (b) this award/contract. No further contractual documents are necessary.			
17A. NAME AND TITLE OF SIGNER (Type or print)				18A. NAME OF CONTRACTING OFFICER			
17B. NAME OF CONTRACTOR		17C. DATE SIGNED	18B. UNITED STATES OF AMERICA		18C. DATE SIGNED		
BY _____ (Signature of person authorized to sign)			BY _____ (Signature of Contracting Officer)				

NSN 7540-01-152-8004
PREVIOUS EDITION UNUSABLE

28 - 107
GPO 1985 O - 489-794

STANDARD FORM 28 (REV 4-85)
Prescribed by GSA
FAR (48 CFR) 53.214(a)

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SF 30, "Amendment of Solicitation/Modification of Contract"

AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT				1. CONTRACT ID CODE	PAGE OF PAGES
2. AMENDMENT/MODIFICATION NO.		3. EFFECTIVE DATE		4. REQUISITION/PURCHASE REQ. NO.	
5. PROJECT NO. (If applicable)		6. ISSUED BY		7. ADMINISTERED BY (If other than Item 6)	
CODE		CODE		CODE	
8. NAME AND ADDRESS OF CONTRACTOR (No., street, county, State and ZIP Code) Principal Investigator/Technical Contact: Telephone No. () CODE				9A. AMENDMENT OF SOLICITATION NO.	
				9B. DATED (SEE ITEM 11)	
				10A. MODIFICATION OF CONTRACT/ORDER NO.	
				10B. DATED (SEE ITEM 13)	
11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS					
<input type="checkbox"/> The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers <input type="checkbox"/> is extended, <input type="checkbox"/> is not extended. Offers must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended, by one of the following methods: (a) By completing Items 9 and 10, and returning _____ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or telegram which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED MAY RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided each telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.					
12. ACCOUNTING AND APPROPRIATION DATA (If required)					
13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS. IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.					
<input checked="" type="checkbox"/> A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A.					
<input type="checkbox"/> B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation data, etc.) SET FORTH IN ITEM 14, PURSUANT TO THE AUTHORITY OF FAR 43.103(b).					
<input type="checkbox"/> C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF:					
<input type="checkbox"/> D. OTHER (Specify type of modification and authority)					
E. IMPORTANT: Contractor <input type="checkbox"/> is not, <input type="checkbox"/> is required to sign this document and return _____ copies to the issuing office.					
14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by DCF section headings, including solicitation/contract subject matter where feasible.)					
Except as provided herein, all terms and conditions of the document referenced in Item 9A or 10A, as heretofore changed, remains unchanged and in full force and effect.					
15A. NAME AND TITLE OF SIGNER (Type or print)			16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print)		
15B. CONTRACTOR/OFFEROR		15C. DATE SIGNED		16B. UNITED STATES OF AMERICA	
(Signature of person authorized to sign)		BY		(Signature of Contracting Officer)	
15D. DATE SIGNED		16C. DATE SIGNED		16D. DATE SIGNED	
NSN 7540-01-152-8076 PREVIOUS EDITION UNUSABLE		30-105		STANDARD FORM 30 (REV. 10-83) Prescribed by GSA FAR (48 CFR) 53.243	

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NRC Form 173, "Standard Order for DOE Work (SOEW)"

NRC FORM 173 <small>(10-83) NRCMD 11.7</small>		U.S. NUCLEAR REGULATORY COMMISSION		ORDER NUMBER
STANDARD ORDER FOR DOE WORK (SOEW)				DATE
This agreement is entered into pursuant to the authority of the Energy Reorganization Act of 1974, as amended (42 U.S.C. 5801 et seq.). This work will be performed in accordance with NRC Management Directive 11.7.				
ISSUED TO: (DOE Office) 		ISSUED BY: (NRC Office) 		ACCOUNTING CITATION
PERFORMING ORGANIZATION AND LOCATION 			APPROPRIATION SYMBOL 	
			BAR NUMBER 	
			JOB CODE 	
			DOC CODE 	
JOB CODE TITLE 			WORK PERIOD - THIS ORDER FROM <input type="text"/> TO <input type="text"/>	
OBLIGATION AVAILABILITY PROVIDED BY:				
A. THIS ORDER			\$ <input type="text"/>	
B. TOTAL OF ORDERS PLACED BEFORE THIS DATE WITH THE PERFORMING ORGANIZATION UNDER THE SAME "JOB CODE" FOR THIS FISCAL YEAR.			\$ <input type="text"/>	
C. TOTAL ORDERS TO DATE			\$ <input type="text"/>	
			(TOTAL A & B)	
STANDARD TERMS AND CONDITIONS ARE PART OF THIS ORDER UNLESS OTHERWISE NOTED (See NRC Management Directive 11.7).				
ATTACHMENTS		SECURITY		
THE FOLLOWING ATTACHMENTS ARE HEREBY MADE A PART OF THIS ORDER:		WORK ON THIS ORDER INVOLVES CLASSIFIED INFORMATION. NRC FORM 187 IS ATTACHED.		
<input type="checkbox"/> STATEMENT OF WORK				
<input type="checkbox"/> ADDITIONAL TERMS AND CONDITIONS				
<input type="checkbox"/> OTHER (Specify) _____				
<input type="checkbox"/> FEE RECOVERABLE WORK		WORK ON THIS ORDER INVOLVES UNCLASSIFIED SAFEGUARDS INFORMATION OR UNESCORTED ACCESS TO PROTECTED AND VITAL AREAS OF NUCLEAR POWER PLANTS. NRC FORM 187 IS ATTACHED.		
<input type="checkbox"/> NON-FEE RECOVERABLE WORK				
WORK ON THIS ORDER IS UNCLASSIFIED AND NOT SENSITIVE.				
REMARKS: (Reference the approved proposal (NRC Form 189) by number and date and indicate if the attached statement of work modifies the DOE proposal.) <div style="height: 100px;"></div>				
CERTIFICATION OF FUNDS				
This certifies that funds in the amount cited in Block A are available in the current FY _____ allotment for work authorized by this SOEW.				
FUND CERTIFICATION OFFICIAL (Typed Name)		SIGNATURE	DATE	
ISSUING AUTHORITY (Typed Name and Title)		SIGNATURE	DATE	
ACCEPTING ORGANIZATION (Typed Name and Title)		SIGNATURE	DATE	

NRC FORM 173 (10-83)

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NRC Form 173 (continued)

INSTRUCTIONS FOR PREPARATION OF NRC FORM 173

The following items shall be completed by the NRC issuing office:

ORDER NUMBER

The order number identifies the issuing office, the fiscal year the order is issued and the sequential number of the order. The number is XX-XX-XXX. The first two digits represent the office code (i.e., 20 for Nuclear Reactor Regulation, etc.). The third and fourth digits identify the fiscal year in which the order is issued. The last three digits are sequential numbers of the order assigned by the issuing office starting with 001 for the first order placed with DOE for that fiscal year.

DATE

The date signed by the NRC issuing authority.

ISSUED TO

The title of the DOE Operations Office receiving the order.

ISSUED BY

The title of the NRC office issuing the order.

PERFORMING ORGANIZATION

The name and location of the DOE laboratory, prime contractor, or field location which will perform the work. Provide further identification of laboratory complex, site, etc., if possible.

JOB CODE TITLE

The title of the project as shown in the Financial Plan Listing and the Statement of Work.

ACCOUNTING CITATION - APPROPRIATION

Use the same appropriation number as that identified on the allotment for current fiscal year funds. For adjustments to prior year JOB CODES, use appropriate allotment citation.

B&R NUMBER

State the NRC Budget and Reporting classification (B&R) number under which the order was placed. This should be the same B&R as that identified in the financial plan. When an order covers a number of tasks, insert the statement, "see remarks," and add as appropriate.

JOB CODE

State the JOB CODE which identifies the task and fiscal year of the funds. The basic number (five positions) will not change for continuing efforts. In the case of an order covering a number of tasks, insert the statement, "see remarks," and add as appropriate.

WORK PERIOD

State the period in which the work is to be performed and funded.

OBLIGATION AVAILABILITY PROVIDED BY:

A. THIS ORDER

Include the total estimated amount of the order.

B. TOTAL OF ORDERS PLACED PRIOR TO THIS DATE

State the total amount of all prior orders this fiscal year placed by the issuing office to the DOE laboratory, citing the same appropriation source and the first four digits of the NRC B&R number appearing in the accounting citation. State zero for the final order in any fiscal year.

C. TOTAL ORDERS TO DATE

State the total of A. and B. above.

ATTACHMENTS

Check the appropriate box identifying the attachment(s) to the order.

SECURITY

Check the appropriate box. If required, complete NRC Form 187 and forward it to the Division of Security for appropriate concurrence, along with a copy of the statement of work. If sensitive unclassified information is involved, provide appropriate instructions for protection.

LICENSE FEE RECOVERY

Check the appropriate box.

REMARKS

Use this space for information considered pertinent. If the order is for more than one JOB CODE, include the following listing:

- (1) JOB CODE(S), (2) JOB CODE title(s), (3) NRC B&R number(s), (4) amount(s) of this order by JOB CODE, (5) cumulative amount(s) by JOB CODE, and (6) work period(s).

CERTIFICATION OF FUNDS

Identify the applicable allotment. The name and title typed, and the signature of the certifying official and the date certified.

SIGNATURES

ISSUING AUTHORITY

The name and title typed, and the signature of the issuing office division director and the date signed.

ACCEPTING ORGANIZATION

The name and title typed, and the signature of the DOE Operations Office representative authorized to accept the order and the date signed.

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OPM Optional Form 69, "Assignment Agreement"

OF 69 (Rev. 2-89)
U.S. Office of Personnel Management
FPM Chapter 334

ASSIGNMENT AGREEMENT
Title IV of the Intergovernmental Personnel Act of 1970 (5 U.S.C. 3371 - 3376)

INSTRUCTIONS

This agreement constitutes the written record of the obligations and responsibilities of the parties to a temporary assignment arranged under the provisions of the Intergovernmental Personnel Act of 1970.

The term "State or local government," when appearing on this form, also refers to an institution of higher education, an Indian tribal government, and any other eligible organization.

Copies of the completed and signed agreement should be retained by each signatory.

Within 30 days of the effective date of the assignment, two copies of this form must be sent to:

U.S. Office of Personnel Management
Personnel Mobility Program
Staffing Operations Division/CEG
1900 E Street, NW
Washington, D.C. 20415

Procedural questions on completing the assignment agreement form or on other aspects relating to the mobility program should be addressed to either mobility program coordinators in each Federal agency or to the staff of the Personnel Mobility Programs in the U.S. Office of Personnel Management.

PART 1 - NATURE OF THE ASSIGNMENT AGREEMENT

1. Check Appropriate Box

☐

New Agreement

☐

Modification

☐

Extension

PART 2 - INFORMATION ON PARTICIPATING EMPLOYEE

2. Name (Last, First, Middle)

3. Social Security Number

4. Home Address (Street, City, State, ZIP Code)

5. - A. Have you ever been on a mobility assignment?

☐

YES

☐

NO

5. - B. If "YES", date of each assignment (Month and Year)
From To

PART 3 - PARTIES TO THE AGREEMENT

6. Federal Agency (List office, bureau or organizational unit which is party to the agreement)

7. State or Local Government (Identify the governmental agency)

8. Is assignment being made through a faculty fellows program?
If "YES", give name of the program.

☐

YES

☐

NO

PART 4 - POSITION DATA

A - Position Currently Held

9. Employment Office Name and Address (Street, City, State and ZIP Code)

10. Employee's Position Title

11. Office Telephone Number
(Include the Area Code)

12. Immediate Supervisor (Name and Title)

B - Type of Current Appointment

13. Federal Employees (Check appropriate box.)

☐

Career Competitive

Other (Specify):

Grade Level

14. State and Local Employees

State or Local Annual Salary

Original Date Employed by the State or Local Government (Month, Day, Year)

C - Position To Which Assignment Will Be Made

15. Employment Office Name and Address (Street, City, State and ZIP Code)

16. Assignee's Position Title

17. Office Telephone Number
(Include the Area Code)

18. Immediate Supervisor (Name and Title)

Previous edition is usable

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OPM Optional Form 69 (continued)

PART 9 - FISCAL OBLIGATIONS

Identify, where appropriate, the office to which invoices and time and attendance records should be sent.

- | | |
|---|---|
| 26. Federal Agency Obligations (If paying more than 50 percent of a Federal employee's salary beyond a 6-month period, specify rationale for cost-sharing decision.) | 27. State or Local Government Agency Obligations |
|---|---|

PART 10 - CONFLICTS OF INTEREST AND EMPLOYEE CONDUCT

- ☐ 28. Applicable Federal, State or local conflict-of-interest laws have been reviewed with the employee to assure that conflict-of-interest situations do not inadvertently arise during this assignment.
- ☐ 29. The employee has been notified of laws, rules and regulations, and policies on employee conduct which apply to him/her while on this assignment.

PART 11 - OPTIONS

30. Indicate coverage "N/A", if not applicable

A. Federal Employees Group Life Insurance

☐ Covered ☐ N/A

B. Federal Civil Service Retirement System or Federal Employees Retirement System

☐ Covered ☐ N/A

C. Federal Employee Health Benefits

☐ Covered ☐ N/A

31. State or Local Agency Benefits (Indicate all State employee benefits that will be retained by the State or local agency employee being assigned to a Federal agency. Also include a statement certifying coverage in all State and local employee benefit programs that are elected by the Federal employee on leave without pay from the Federal agency to a State or local agency.)

32. Other Benefits (Indicate any other employee benefits to be made part of this agreement)

PART 12 - TRAVEL AND TRANSPORTATION EXPENSES AND ALLOWANCES

33. Indicate: (1) Whether the Federal agency or State or local agency will pay travel and transportation expenses to, from, and during the assignment as specified in Chapter 334 of the Federal Personnel Manual, and (2) which travel and relocation expenses will be included.

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OPM Optional Form 69 (continued)

PART 13 - APPLICABILITY OF RULES, REGULATIONS AND POLICIES

34. Check Appropriate Boxes

- ☐ A. The rules and policies governing the internal operation and management of the agency to which my assignment is made under this agreement will be observed by me.
- ☐ B. I have been informed that my assignment may be terminated at any time at the option of the Federal agency or the State or local government.
- ☐ C. I have been informed that any travel and transportation expenses covered from Federal agency appropriations may be recoverable as a debt due the United States, if I do not serve until the completion of my assignment (unless terminated earlier by either employer) or one year, whichever is shorter.
- ☐ D. I have been informed of applicable provisions should my position with my permanent employer become subject to a reduction-in-force procedure.
- ☐ E. I agree to serve in the Civil Service upon the completion of my assignment for a period equal to that of my assignment. Should I fail to serve the required time, I have been informed that I will be liable to the United States for all expenses (except salary) of my assignment. (For Federal employees only)

PART 14 - CERTIFICATION OF ASSIGNED EMPLOYEE

In signing this agreement, I certify that I understand the terms of this agreement and agree to the rules, regulations and policies as indicated in Part 13 above.

35. Location of Assignment (Name of Organization)

36. Date (Month, Day, Year)
From To

37. Signature of Assigned Employee

38. Date of Signature (Month, Day, Year)

PART 15 - CERTIFICATION OF APPROVING OFFICIALS

In signing this agreement, we certify that:

- the description of duties and responsibilities is current and fully and accurately describes those of the assigned employee;
- this assignment is being entered into to serve a sound, mutual public purpose and not solely for the employee's benefit;
- at the completion of the assignment, the participating employee will be returned to the position he or she occupied at the time this agreement was entered into or a position of like seniority, status and pay.

State or Local Government Agency

39. Signature of Authorizing Officer

Federal Agency

40. Signature of Authorizing Officer

41. Date of Signature (Month, Day, Year)

42. Date of Signature (Month, Day, Year)

43. Typed Name and Title

44. Typed Name and Title

PRIVACY ACT STATEMENT

Sections 3373 and 3374, Assignment of Employees To or From State or Local Governments, of Title 5, U.S. Code, authorizes collection of this information. The data will be used primarily to formally document and record your temporary assignment to or from a State or local government, institution of higher education, Indian tribal government, or other eligible organization. This information may also be used as the legal basis for personnel and financial transactions, to identify you when requesting information about you, e.g., from prior employers, educational institutions, or law enforcement

agencies, or by State, local, or Federal income taxing agencies.

Solicitation of your Social Security Number (SSN) is authorized by Executive Order 9397, which permitted use of the SSN as an identifier of individual records maintained by Federal agencies. Furnishing your SSN or any other data requested is voluntary. However, failure to provide any of the requested information may result in your being ineligible for participation in the Intergovernmental Assignment Program.

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**Volume 4, Financial Management
Administrative Control of Funds
Handbook 4.2 Sample Commitment and Obligation Forms**

GSA Form 300-1, "Order for Supplies and Services"

ORDER FOR SUPPLIES AND SERVICES				IMPORTANT: See instructions in GSAR 853.370-300-1 for distribution.		PAGE 1 OF PAGES	
1. DATE OF ORDER		2. ORDER NUMBER		3. CONTRACT NUMBER		4. ACT NUMBER	
FOR GOVERNMENT USE ONLY	5. ACCOUNTING CLASSIFICATION				6. FINANCE DIVISION		
	FUND	ORG CODE	S/A CODE	O/C CODE	AC	ES	VENDOR NUMBER
	FUNC CODE	G/E CODE	PROJ./PROG. NO.	CCA	MDL	R	G/L DEBIT
	W/ITEM	CCB	PRT./CRFT		AI	LC	DISCOUNT
7. TO: CONTRACTOR (Name, address and zip code)					8. TYPE OF ORDER		
					<input type="checkbox"/> A. PURCHASE Please furnish the following on the terms specified on both sides of the order and the attached sheets, if any, including delivery as indicated. <input type="checkbox"/> B. DELIVERY This delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above numbered contract. C. MODIFICATION NO. _____ AUTHORITY FOR ISSUING _____		
9A. EMPLOYER'S IDENTIFICATION NUMBER				9B. CHECK IF APPROP. <input type="checkbox"/> WITH-HOLD 20%			
10A. CLASSIFICATION				10B. TYPE OF BUSINESS ORGANIZATION			
<input type="checkbox"/> A. SMALL BUSINESS <input type="checkbox"/> B. OTHER THAN SMALL BUSINESS <input type="checkbox"/> C. SMALL DISADVANTAGED <input type="checkbox"/> D. SMALL WOMEN-OWNED				<input type="checkbox"/> A. CORPORATION <input type="checkbox"/> B. PARTNER-SHIP <input type="checkbox"/> C. SOLE PROPRIETOR			
11. ISSUING OFFICE (Address, zip code and telephone no.)		12. REMITTANCE ADDRESS (MANDATORY)		13. SHIP TO (Consignee address, zip code and telephone no.)			
14. PLACE OF INSPECTION AND ACCEPTANCE				15. REQUISITION OFFICE (Name, symbol and telephone no.)			
16. F.O.B. POINT		17. GOVERNMENT B/L NO.		18. DELIVERY F.O.B. POINT ON OR BEFORE		19. PAYMENT/DISCOUNT TERMS	
20. SCHEDULE							
ITEM NO. (A)	SUPPLIES OR SERVICES (B)			QUANTITY ORDERED (C)	UNIT (D)	UNIT PRICE (E)	AMOUNT (F)
21. RECEIVING OFFICE (Name, symbol and telephone no.)						TOTAL FROM 300-A(s) ➡	
22. SHIPPING POINT				23. GROSS SHIP WT.		GRAND TOTAL ➡	
24. MAIL INVOICE TO: (Include zip code) General Services Administration (FUND)				25A. FOR INQUIRIES REGARDING PAYMENT CONTACT:			25B. TELEPHONE NO.
				25A. NAME OF CONTRACTING/ORDERING OFFICER (Type)			25B. TELEPHONE NO.
				25C. SIGNATURE			
GENERAL SERVICES ADMINISTRATION				1. PAYING OFFICE		GSA FORM 300-1 (REV. 2-82)	

**Volume 4, Financial Management
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GSA Form 2957, "Reimbursable Work Authorization"

REIMBURSABLE WORK AUTHORIZATION									
1. BUILDING NUMBER		2. PROJECT NUMBER		3. BUDGET ACTIVITY CODE		4. ORGANIZATION CODE		5. WORK AUTHORIZATION NUMBER	
6. DESCRIBE PROJECT NATURE (Not more than 25 characters)						7. BOAC CODE			
SECTION I - ORDERING AGENCY REQUEST									
8. SEND BILL TO (Complete address, including zip code)				9. BILLS WILL BE ISSUED FOR:			10. DATE OF THIS REQUEST		
				<input type="checkbox"/> AUTHORIZED AMOUNT IN ADVANCE <input type="checkbox"/> OBLIGATIONS RECORDED SINCE THE LAST BILLING TO RECOVER ACTUAL COST					
14. AGENCY/BUREAU NAME				11. AGENCY BUREAU CODE		12. APPROPRIATION SYMBOL		13. ACTION TYPE	
								ADD	
15. AGENCY CONTACT (Name and complete address, including zip code)				16. AGENCY LOCATION CODE		17. FUND CODE		CHANGE	
								MULTIPLE FUNCTION	
19. WORK DESCRIPTION AND WORK LOCATION (If additional space is required, use plain sheet(s) of paper)				18. AGENCY IDENTIFICATION NUMBER				DELETE	
								COMPLETION	
				20. AGENCY ACCOUNTING DATA				TERMINATION	
								CHARGEBACK	
				21. LEASE CONTRACT NUMBER				ACCEPTED	
								REBILL	
				22. REQUESTED WORK/SERVICE DATES		COMPLETION			
						MO DAY YR			
<input type="checkbox"/> PREPAID <input type="checkbox"/> CHECK IF PLANS ARE ATTACHED				23. OPEN END AMOUNT (to nearest dollar)		24. ECONOMY ACT (25%) LIMITATION			
SECTION II - ESTIMATE									
25. PRICE QUOTATION-ESTIMATE IS VALID FOR 30 DAYS IF \$10,000 OR LESS AND FOR 60 DAYS IF OVER \$10,000 FROM LATEST DATE IN BLOCKS 26 OR 27.									
FUNCTION CODE (a)	EST. FORCE ACCOUNT WORK HOURS (b)	ESTIMATED COSTS						TOTAL ESTIMATED COST (f)	(g) Without certification, obligations may be incurred against reimbursable work authorizations (RWAs) with a total authorization estimate of \$1,000 or less in an amount exceeding the authorized estimate by up to \$100, and obligations may be incurred against RWAs with an authorized estimate in excess of \$1,000 by up to 10% of the estimate or \$1,000, whichever is the lesser.
		LABOR		MATERIALS		OTHER			
QTY (c)	AMOUNT (d)	QTY (e)	AMOUNT (f)	QTY (g)	AMOUNT (h)				
11		26							
11		26							
11		26							
11		26							
11		26							
TOTAL									
26. WORK PERFORMANCE AUTHORIZATION		SIGNATURE (Type name and title)				27. CONCURRENCE P&B		SIGNATURE (Type name and title)	
TELEPHONE NO.		DATE		TELEPHONE NO.		DATE			
SECTION III - ORDERING AGENCY CERTIFICATION									
28. I certify that this constitutes a valid obligation and an order for GSA to perform work described above, and that funds for the amount specified in Section II are available for that purpose. See 29.				a. SIGNATURE OF ORDERING AGENCY OFFICIAL		TELEPHONE NO.		b. DATE	
SECTION IV - WORK COMPLETION CERTIFICATION									
29. NAME AND TITLE OF P&B OFFICIAL				SIGNATURE				DATE	
GENERAL SERVICES ADMINISTRATION									
GSA FORM 2957 (Rev. 3-82)									

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GSA Form 2957 (continued)

INSTRUCTIONS

Item

- 1.* Enter eight character code for the building where the requested work is to be performed.
- 2.* Complete only if RWA is type "A" or "B" (same as Item 5).
- 3.* Enter applicable budget activity code.
- 4.* Enter applicable organization code.
5. For PBS use only, unless request is a revision. For revisions, the agency must enter the RWA number.
- 6.* Brief description of job.
7. For Finance Division use only. (PM: Cross hatch first block of Item 7 because BOAC has only 6 characters.)

SECTION I - ORDERING AGENCY REQUEST

8. Enter complete address to which bill should be mailed. Also, if RWA is prepaid, check the box to the right of "Prepaid".
9. Mark "X" in the first block if the bill is for a recurring work authorization and mark "X" in the second block if the bill is for a non-recurring RWA.
10. Self-explanatory.
- 11.* Enter Agency/Bureau Code of requesting agency.
12. Enter Treasury appropriation symbol to be charged for requested work.
- 13.* Mark "X" in appropriate block based on following action type code explanations:

Add - New RWA is to be entered in system.

Change - An RWA, already in system, is to be revised or updated; or, if any data element, except authorization number, is to be replaced.

Multiple function - Shows that this RWA will have more than one function ("Add" block must also be marked).

*For PBS use only.

Delete - An RWA, already in the system, is to be completely deleted/canceled prior to commencement of work and prior to incurring costs.

Completion - "Notice of Completion" is to be established in the NEAR System for non-recurring RWAs.

Termination - Allows for the termination of an RWA prior to 60 days after the physical completion date.

Chargeback accepted - Chargeback is to be accepted through SIBAC from the ordering agency.

Chargeback rebill - The chargeback is to be rejected and the ordering agency is to be rebilled the amount of the chargeback through SIBAC.

14. Self-explanatory.
15. Enter name and location of person designated as requesting agency's representative concerning the requested work.
16. Enter eight character agency location code (Treasury pay-station designator).
17. Identify agency's fund to be charged.
18. Ordering agency's own identification/order number.
19. Enter a full, but concise statement as to the requested work and include complete address including room number(s) where requested work is to be performed. Also include requested start and completion dates. If applicable, check plans attached box. If this is for an Open End RWA, the completion date can be no later than the end of the current fiscal year. All completion dates must designate specific calendar dates and not ASAP.
20. Ordering agency's own accounting data.

- 21.* If work is to be performed or services to be provided in leased space and is funded through the Rental of Space Budget activity or the budget activity for non-recurring reimbursements, enter the lease contract number as follows:

Positions	Fisc				Serial Number							
	G	S	I	F	B	I	1	2	3	4	5	6
	1	2	3	4	5	6	7	8	9	10	11	12

*For PBS use only

- 22.* Tentative work/service dates.
23. Enter total dollar amount up to which Open End Request can be charged.
- 24.* Enter amount which applies to the Economy Act 25% limitation.

SECTION II - ESTIMATE

25. Price Quotation

Col.

(b) Enter work-hours used to each object class 11 within each function and the total.

(c) Enter total of labor, materials and other costs. For recurring work authorizations, break down by object class (C/C), i.e., labor-11, materials-25 etc., within each labor function (e.g., A10, A20, etc.). Functions that are reported by subfunction can be entered that way on a recurring RWA. For non-recurring RWAs enter amounts by minor or subfunction code. No object class break is required.
NOTE: When additional space is required, use an additional RWA form citing the same RWA number, and attach.

26. For completion by the PBS official who can authorize requested work to be performed.
27. For completion by the PBS concuring official when required.

SECTION III - ORDERING AGENCY CERTIFICATION

28. For completion by agency official who can certify that this is a valid order and funds are available for the purpose of work described.

SECTION IV - WORK COMPLETION CERTIFICATION

29. For completion by the PBS official certifying physical completion of job.

COPY DISTRIBUTION

Copy 1 - Ordering agency retains copy 1 and sends remainder to PBS.

Copy 2 - Authorizing office (PBS) retains copy 2 and sends remainder to the ordering agency. If concurrence is necessary, the authorizing office sends copies 2 through 9 to concuring office. Concuring office signs copy 2, makes a machine copy for its records, and sends copies 2 through 9 back to authorizing office. The authorizing office will then retain copy 2 and send copies 3 through 9 back to ordering agency.

Copy 3 - Ordering agency retains copy 3 for obligating funds for payment of services requested, and sends copies 4 through 6 back to PBS.

Copy 4 - 5 and 6 - PBS sends copies 4, 5, and 6 to Finance and retains copies 7 through 9. If PBS assistance is requested to resolve a chargeback, then Finance will attach Copy 6 to the Chargeback package and send it to PBS for resolution. PBS will resolve problem and return Copy 6 to Finance after checking in Item 13, Accepted or Rebill.

Copies 7 thru 9 - Upon physical completion of job, PBS sends copy to Finance, copy 8 to the ordering agency and retains copy 9.

* For PBS use only.

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NRC Form 279, "Official Travel Authorization"

NRC FORM 279 (2-87) U.S. NUCLEAR REGULATORY COMMISSION OFFICIAL TRAVEL AUTHORIZATION <small>See NRC Management Directive 14.1 for detailed instructions for completing this form. All shaded areas must be completed. Form may be typed or handwritten.</small>				1. AUTHORIZATION CODE <input type="checkbox"/> New <input type="checkbox"/> Blanket <input type="checkbox"/> Amend <input type="checkbox"/> Cancel <input type="checkbox"/> Regular		2. SOCIAL SECURITY NUMBER 		3. AUTHORIZATION NUMBER 	
TRAVELER INFORMATION									
4. NAME OF TRAVELER (Print last, first and last name) 				5. PHONE NO. 		6. TRAVEL PURPOSE CODE <input type="checkbox"/> NRC EMPLOYEE/CONSULTANT <input type="checkbox"/> OTHER NON NRC FEDERAL EMPLOYEE <input type="checkbox"/> CONSULTANT/CONTRACTOR <input type="checkbox"/> COMMISSIONER <input type="checkbox"/> OTHER		7. EMPLOYEE CODE 	
8. MAIL ADDRESS (P.O. Box, Street, or Office) (For travel advances) 				9. FUND CODE <input type="checkbox"/> X0200 <input type="checkbox"/> X0300 <input type="checkbox"/> OTHER					
CITY		STATE		ZIP CODE					
ACCOUNTING INFORMATION									
10. ESTIMATED COST		11. SPY		12A. BUDGET ORGANIZATION CODE		12B. COST ORGANIZATION CODE		12C. JCS CODE	
DOMESTIC									
FOREIGN									
13A. SUBSISTENCE AND OTHER				13B. (1220-9) COMMERCIAL CARRIER		13C. TOTAL		14. TRAVEL DATES	
								START	
								END	
15. INTERAGENCY AGREEMENT NUMBER				17. CONSULTANT CONTRACT NUMBER				13D. GRAND TOTAL	
								15. NUMBER OF OFFICIAL TRAVEL DAYS ONLY	
ITINERARY									
16. ACTUAL DUTY POINTS				18. SUBSISTENCE RATE					
A. FROM:									
B. TO:									
TO:									
TO:									
TO:									
TO:									
C. RETURN TO:									
TRAVEL ADVANCE									
20. ADVANCE REQUESTED				A. AMOUNT		B. TYPE		C. DATE REQUIRED	
<input type="checkbox"/> YES <input type="checkbox"/> NO				\$		<input type="checkbox"/> ATM <input type="checkbox"/> OTHER		DATE	
SIGNATURE OF TRAVELER									
21. ADVANCE ISSUED									
SIGNATURE OF RECIPIENT				A. AMOUNT		B. TYPE		C. DATE	
BADGE NO.									
TRAVEL AUTHORITY									
Reimbursement for the items authorized below shall be limited to the allowances in NRCMD 14.1, the Federal Travel Regulations, and applicable Comptroller General Decisions.									
22. TRANSPORTATION				DATE TICKET REQUIRED		23. SUBSISTENCE (Specify rate in Itinerary block above)			
<input type="checkbox"/> A. Common Carrier - Contact Carrier Non-use code: ()						<input type="checkbox"/> A. Per diem-Lodgings plus 1/3 & 1/3 rate			
<input type="checkbox"/> B. Taxi/Line						<input type="checkbox"/> B. Actual subsistence rate/adjacent area rate (justify in remarks)			
<input type="checkbox"/> C. Rental car (justify in remarks)						<input type="checkbox"/> C. Special per diem rate (justify in remarks)			
<input type="checkbox"/> D. Government-owned vehicle						24. OTHER			
<input type="checkbox"/> E. Excess baggage - No. of bags						<input type="checkbox"/> A. Registration fee \$			
<input type="checkbox"/> F. Other Special Conveyances (justify in remarks)						Meals included - No. (Specify if breakfast, lunch or dinner)			
						Lodging included - No.			
USE OF PRIVATELY OWNED VEHICLE:						<input type="checkbox"/> B. Miscellaneous expenses (Specify in remarks)			
<input type="checkbox"/> G. Advantageous to Government (justify in remarks)				cents per mile.		<input type="checkbox"/> Annual leave to be used			
<input type="checkbox"/> H. Not to exceed Cost of Common Carrier				cents per mile.		Total hours or days:			
<input type="checkbox"/> I. Government vehicle available				cents per mile.		Dates: From To			
<input type="checkbox"/> J. Government vehicle assigned				cents per mile.		<input type="checkbox"/> D. Government Charge Card: <input type="checkbox"/> YES <input type="checkbox"/> NO (If no, explain in Block 25)			
25. PURPOSE OF TRAVEL/REMARKS (Indicate item number to which answer applies.)									
26. FOREIGN TRAVEL - CERTIFICATION OF FUNDS AVAILABILITY					27. FOREIGN TRAVEL - CERTIFICATION OF AUTHORIZATION				
Funds are sufficient to cover the total estimated cost.					The official travel described above has been reviewed and the expenses necessary to the performance thereof are authorized in accordance with the Federal Travel Regulations, as amended, NRC Management Directive 14.1, and under the conditions on the authorization.				
TITLE					TITLE				
SIGNATURE					SIGNATURE				
DATE					DATE				
28. ADMINISTRATIVE APPROVAL - The official travel described herein was reviewed and is necessary to accomplishing the agency's programs and missions.					29. CERTIFICATION OF FUNDS / AUTHORIZATION - Funds are sufficient to cover the total estimated cost. The official travel described above has been reviewed and the expenses necessary to the performance thereof are authorized in accordance with the Federal Travel Regulations, as amended, NRC Management Directive 14, and under the conditions on the authorization.				
TITLE					TITLE				
SIGNATURE					SIGNATURE				
DATE					DATE				

NRC FORM 279 (2-87)

TRAVELER'S COPY

**Volume 4, Financial Management
Administrative Control of Funds**

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NRC Form 279 (continued)

PRIVACY ACT STATEMENT

Pursuant TO 5 U.S.C. 552a(e)(3), enacted into law by Section 3 of the Privacy Act of 1974 (Public Law 93-579), the following statement is furnished to individuals who supply information to the U.S. Nuclear Regulatory Commission on NRC Form 279. This information is maintained in a system of records designated as NRC-20 and described at 58 *Federal Register* 36468 (July 7, 1993), or the most recent *Federal Register* publication of the Nuclear Regulatory Commission's "Republication of Systems of Records Notices" that is available at the NRC Public Document Room, Gelman Building, Lower Level, 2120 L Street NW, Washington, DC.

1. **AUTHORITY:** 5 U.S.C. 5701; 31 U.S.C. 716, 1104, 1108, 3511, 3512, 3701, 3711, 3718 (1988); Federal Travel Regulations, 41 CFR Parts 301-304; and Federal Property Management Regulations, 41 CFR Part 101-71; and Executive Order 9397, November 22, 1943.
2. **PRINCIPAL PURPOSE(S):** The information is used to secure the required authorization, identification of traveler, and, if required, travel advance funds.
3. **ROUTINE USE(S):** The information is used for transmittal to the U.S. Treasury to secure advance payments and to the Department of State or an embassy for passports or visas, if necessary, when travel is authorized. The information may also be disclosed to an appropriate Federal, State, local or Foreign agency in the event the information indicates a violation or potential violation of law and in the course of an administrative or judicial proceeding. In addition, this information may be transferred to an appropriate Federal, State, local, and Foreign agency to the extent relevant and necessary for an NRC decision or to the extent relevant and necessary for that agency's decision about you. Information from this form may also be disclosed, in the course of discovery under a protective order issued by a court of competent jurisdiction, and in presenting evidence, to a Congressional office to respond to their inquiry made at your request, or to NRC-paid experts, consultants, and others under contract with the NRC, on a need-to-know basis.
4. **WHETHER DISCLOSURE IS MANDATORY OR VOLUNTARY AND EFFECT ON INDIVIDUAL OF NOT PROVIDING INFORMATION:** Disclosure is voluntary. If the requested information is not provided, however, authorization for official travel and reimbursement for expenses associated with such travel may be denied. Failure to provide the social security number may result in delayed processing. The use of the social security number is made necessary because of the large number of present and former Federal employees and applicants who have identical names and birth dates and whose identities can only be distinguished by the use of this number.
5. **SYSTEM MANAGER(S) AND ADDRESS:**

Chief, Travel Management Branch
Division of Accounting and Finance
Office of the Controller
U.S. Nuclear Regulatory Commission
Washington, DC 20555-0001

SF 1164, "Claim for Reimbursement for Expenditures on Official Business"

Approved: December 17, 1993
(Revised: September 17, 1997)

SF 1164 (continued)

S-23

NRC Form 279A, "Official Travel Authorization, Change of Station"

SEE PRIVACY ACT STATEMENT ON REVERSE OF TRAVELER'S COPY.
NRC FORM 379A (7-83)

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SF 1103, "U.S. Government Bill of Lading"

This is an Accountable Form

U.S. GOVERNMENT BILL OF LADING				ORIGINAL	B/L NO.																																
1. TRANSPORTATION COMPANY TENDERED TO		2. SCAC	3. DATE B/L PREPARED		4. ROUTE ORDER/RELEASE NUMBER																																
5. DESTINATION (Name, address and ZIP code)		6. SPLC (Dest.)	9. ORIGIN (Name, address and ZIP code)																																		
		7. SPLC (Orig.)																																			
8. CONSIGNEE (Name, address and ZIP code of beneficiary)		10. GBLOC (Cons.)	11. SHIPPER (Name, address and ZIP code)																																		
12. APPROPRIATION CHARGEABLE			13. BILL CHARGES TO (Dept./agency, bureau/office making address and ZIP code)																																		
14. VIA (Route shipment when advantageous to the Government)			AGENCY LOC CODE																																		
15. MARKS AND ANNOTATIONS (If extra services are ordered, see Administrative Directions No. 2 on reverse)																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">16. PACKAGES</th> <th colspan="2" style="text-align: center;">17. 18. DESCRIPTION OF ARTICLES (Use carrier's classification or brief description if possible; otherwise list a clear nontechnical description)</th> <th style="text-align: center;">19. WEIGHT*</th> <th colspan="3" style="text-align: center;">FOR USE OF BILLING CARRIER ONLY</th> </tr> <tr> <th style="text-align: center;">NO.</th> <th style="text-align: center;">KIND</th> <th style="text-align: center;">CLASSIFICATION ITEM NO.</th> <th style="text-align: center;">(Pounds only)</th> <th style="text-align: center;">Services</th> <th style="text-align: center;">Rate</th> <th style="text-align: center;">Charges</th> <th></th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4"></td> <td colspan="4" style="text-align: right;">TOTAL CHARGES</td> </tr> </tbody> </table>						16. PACKAGES		17. 18. DESCRIPTION OF ARTICLES (Use carrier's classification or brief description if possible; otherwise list a clear nontechnical description)		19. WEIGHT*	FOR USE OF BILLING CARRIER ONLY			NO.	KIND	CLASSIFICATION ITEM NO.	(Pounds only)	Services	Rate	Charges														TOTAL CHARGES			
16. PACKAGES		17. 18. DESCRIPTION OF ARTICLES (Use carrier's classification or brief description if possible; otherwise list a clear nontechnical description)		19. WEIGHT*	FOR USE OF BILLING CARRIER ONLY																																
NO.	KIND	CLASSIFICATION ITEM NO.	(Pounds only)	Services	Rate	Charges																															
				TOTAL CHARGES																																	
20. TARIFF/SPECIAL RATE AUTHORITY		21. PICKUP SERV. FURNISHED VEHICLE FULLY LOADED		22. CARRIER WAY/FREIGHT BILL NO. AND DATE																																	
23. STOP THIS SHIPMENT AT		24. FURNISH INFORMATION ON CAR/TRUCKLOAD/CONTAINER SHIPMENTS																																			
FOR:		INITIALS & NO.		SEAL NUMBERS		LENGTH/CUBE ORDERED FURNISHED		MARKED CAPACITY ORDERED FURNISHED		DATE FURNISHED																											
25. CARRIER'S PICKUP DATE (Year, month, & day)		26a. SIGNATURE OF AGENT		26b. PER		26c. B/L NUMBER																															
27. MODE	28. ESTIMATE	29. NO. OF CUS/TLS	30. TYPE RATE	31. PSC	32. REASON	Received by the transportation company named above, subject to conditions named on the reverse hereof, the property hereinafter described, in apparent good order and condition (contents and value unknown), to be forwarded to destination by the said company and connecting lines, there to be delivered in the good order and condition to said consignee.																															
FOR USE OF ISSUING OFFICE						CERTIFICATE OF CARRIER BILLING—CONSIGNEE MUST NOT PAY ANY CHARGES																															
33a. ISSUING OFFICE (Name and complete address)						34a. DELIVERED ON (Year, month & day)		34b. AT (Actual delivery point)																													
						34c. BY (Name of delivering carrier)																															
33c. ISSUING OFFICER						34d. DELIVERED THIS CONSIGNMENT COMPLETE & IN APPARENT GOOD ORDER EXCEPT AS MAY BE INDICATED <input type="checkbox"/> SHORTAGE <input type="checkbox"/> DAMAGED																															
33d. CONTRACT/PURCHASE ORDER NO. OR OTHER AUTHORITY						34e. DATED		34f. NAME OF BILLING CARRIER																													
33e. FOB POINT NAMED IN CONTRACT						34g. <input type="checkbox"/> CARRIER OSAD REPORT ATTACHED <input type="checkbox"/> DELIVERY AT DESTINATION FURNISHED <input type="checkbox"/> ACCESSORIAL SERVICES CERTIFICATION ATTACHED		34h. SIGNATURE OF CARRIER'S AGENT																													

*Show also units measurements for shipments via air, truck or water carrier in cases where required.

NSN 7540-00-856-1478 1103-121 STANDARD FORM 1103 (Rev. 6-83) PRESCRIBED BY GSA, FPMR (41 CFR) 101-11.3

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SF 1103 (continued)

TERMS AND CONDITIONS

It is mutually agreed and understood between the United States and carriers, including forwarders, who are parties to this bill of lading that:

This bill of lading is governed by the regulations relating thereto as published in Title 41, Part 101-41 of the Code of Federal Regulations.

Except as provided in 41 CFR 101 or as otherwise stated hereon, this bill of lading is also subject to the same rules and conditions as govern commercial shipments made on the usual forms provided therefor by the carrier.

Prepayment of charges shall in no way be demanded nor shall carrier make any collection of charges at time of delivery.

INTEREST SHALL ACCRUE FROM THE VOUCHER PAYMENT DATE ON OVERCHARGES MADE HEREUNDER AND SHALL BE PAID AT THE SAME RATE IN EFFECT ON THAT DATE AS PUBLISHED BY THE SECRETARY OF THE TREASURY PURSUANT TO THE DEBT COLLECTION ACT OF 1982.

GENERAL INSTRUCTIONS AND ADMINISTRATIVE DIRECTIONS

1. SF 1103 Continuation Sheet should be used and attached hereto when space under "Description of Articles" on the face of this bill of lading is inadequate.

2. Where accessorial or special services, such as exclusive use of a car or truck, expedited service, protective service, reconignment, etc., are ordered incident to the line-haul transportation, the bill of lading shall be endorsed to show the name of the carrier upon which the request was made and the kind and scope of the special services ordered. The endorsement may be placed on the face hereof in the "Marks and Annotations," block 15, or in the space provided on this page for "Special Services Ordered," and shall be signed by or for the person who ordered the services. If such an endorsement is impractical, the same information may be set forth in a statement bearing the number of the covering bill of lading, which shall be signed by or for the person who ordered the services and, if possible, attached to the bill of lading. If the bill of lading is not available, the original and one copy of the statement shall be surrendered to the carrier from which the services were ordered, the original to be transmitted to the last line-haul carrier for presentation in connection with the bill for line-haul transportation charges. Where accessorial or special services are shown as ordered but were not furnished, the bill of lading shall be so annotated.

3. Shortage or damage reports shall be made on agency-designated forms, not on the bill of lading. Consignees shall observe the instructions on the reverse of the Consignee's Copy of the bill of lading.

4. Instructions for billing charges on Standard Form 1113, Public Voucher for Transportation Charges, are found in GSA's Federal Property Management Regulations 101-41 (41 CFR) which may be purchased from Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. SF 1113 may be purchased from the Superintendent of Documents or reproduced in accordance with 41 CFR 101-41.313-2.

5. American-flag carriers must be used for U.S. Government-financed carriage of personal property (household goods, personal effects, or privately owned vehicles) as prescribed by 48 USC 1241 and for U.S. Government-financed movement of freight as prescribed by 49 USC 1517. Statement by authorizing official justifying use of foreign-flag carrier must accompany appropriate voucher. See General Accounting Office standards in 4 CFR 52.2.

6. Contractor will return unused or canceled bills of lading to the Government office from which received.

IMPORTANT—Regulations require Original, Shipping Order, and Freight Waybill Original and Carrier's Copy to be surrendered to carrier after signature. Memorandum Copy SF 1103-B must be sent to consignee.

SPECIAL SERVICES ORDERED

STANDARD FORM 1103 BACK (Rev. 4-88)

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Handbook 4.2 Sample Commitment and Obligation Forms

TFS 7306, "Paid Billing Statement for SIBAC Transactions"

TREASURY TFS FORM 7306
OCTOBER 1977
6 TREASURY FRM 5000

PAID BILLING STATEMENT FOR SIBAC TRANSACTIONS

CUSTOMER AGENCY (OFFICE BILLED)	8-DIGIT STATION	BILL NO.
U.S. NUCLEAR REGULATORY COMMISSION DIVISION OF ACCOUNTING AND FINANCE OFFICE OF THE CONTROLLER MNBB 11104 WASHINGTON, D.C. 20555	31-00-0001	92001131
		PAYMENT DATE
		1/ 1/92

THE TOTAL AMOUNT SHOWN BELOW HAS BEEN CHARGED TO YOUR AGENCY STATION
SYMBOL ON THE DATE OF PAYMENT INDICATED ABOVE.

SERVICES	AMOUNT
RENT	
2ND QUARTER FY92 BILLING	
BASED ON DATA AS OF 12/15/91	\$4,734,702.00
TOTAL	\$4,734,702.00

* * * BILLING OFFICE INFORMATION ONLY * * *

SIBAC AGENCY (BILLING OFFICE)	8-DIGIT STATION
GENERAL SERVICES ADMINISTRATION	47-00-0001
OFFICE OF FINANCE	CLEARING ACCOUNT
18TH AND F STREETS, NW	47X4542 (193)
WASHINGTON, DC 20405	

FOR STATEMENT INQUIRIES CALL SIBAC REPRESENTATIVE:
TEL. (202) 501-1954

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NRC Form 148, "Voucher for Professional Services"

NRC FORM 148 (2-97) NRCMD 10.6		U.S. NUCLEAR REGULATORY COMMISSION		UNIT (OC use only)	
VOUCHER FOR PROFESSIONAL SERVICES					
INSTRUCTIONS <i>This form shall be completed by all NRC consultants for claiming compensation for official authorized personnel services. A signed original and two copies shall be submitted to the NRC office authorizing the service.</i>					
TO: U. S. Nuclear Regulatory Commission			FROM: NAME OF CLAIMANT		
ATTENTION: NRC OFFICE AUTHORIZING THIS SERVICE			STREET ADDRESS		
CITY			CITY		STATE
STATE			ZIP CODE		ZIP CODE
ZIP CODE			SOCIAL SECURITY NUMBER		
DESCRIPTION OF CLAIM <i>(All blocks must be completed)</i>					
CONTRACT:	NUMBER	DATE	AMOUNT CLAIMED		
PERIOD COVERED <i>(Dates)</i>	FROM	TO	DOLLARS	CENTS	
SERVICES PERFORMED: <i>(Itemize on reverse)</i>	NUMBER OF DAYS	PER DAY @ \$			
	NUMBER OF HOURS	PER HOUR @ \$			
RETIRED ANNUITANT:	YES NO	TOTAL AMOUNT CLAIMED			
CERTIFICATION <i>I CERTIFY that the above account is accurate and true in all respects; that my statement of services correctly sets forth the services on official business; that the payment therefor has not been received; and that no compensation for any of the time shown above is payable from or will be claimed from any other source of the Federal Government or its cost-reimbursable contractors.</i>			OFFICE OF THE CONTROLLER USE ONLY		
SIGNATURE - CLAIMANT			DATE		DIFFERENCE
					AMOUNT VERIFIED CORRECT
APPROVAL <i>I CERTIFY that the above claim is accurate; that the above services were officially requested and performed; and that the expenses claimed are authorized.</i>			METHOD OF PAYMENT <i>(Claimant - Check one block)</i> <i>The Government Management Reform Act of 1994 requires agencies to use Direct Deposit via Electronic Funds Transfer as the method for making recurring Federal wage and salary payments.</i>		
SIGNATURE - APPROVING OFFICER			DATE		<input type="checkbox"/> DIRECT DEPOSIT FORM SF 1199A ATTACHED
					<input type="checkbox"/> DIRECT DEPOSIT FORM PREVIOUSLY SUBMITTED

NRC FORM 148 (2-97)

PRINTED ON RECYCLED PAPER

NRC Form 148 (continued)NRC FORM 148 (2-87)

PRINTED ON RECYCLED PAPER

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Handbook 4.2 Sample Commitment and Obligation Forms

NRC Form 365, "Nomination and Authorization for Cash Award"

NRC FORM 365 <small>(9/93) NRCMD 10.67 NRCMD 10.72 NRCMD 10.148</small>		U. S. NUCLEAR REGULATORY COMMISSION			1. DATE OF NOMINATION	
NOMINATION AND AUTHORIZATION FOR CASH AWARD					2. SOCIAL SECURITY NUMBER	
3. CASH AWARD NOMINEES						
A. NAME OF EMPLOYEE (Payroll)		B. POSITION TITLE		C. ORGANIZATION	D. GRADE	E. BASIC ANNUAL SALARY
4. KIND OF CONTRIBUTION <input type="checkbox"/> SUGGESTION (Attach copy) <input type="checkbox"/> INVENTION <input type="checkbox"/> SPECIAL ACT OR SERVICE (NRCMD 10.72 APPLIES) Complete 6, 7, and 8 below. PERFORMANCE AWARD (NRCMD 10.67 AND 10.148 APPLY) Complete 9 and 10 below.						
5. BENEFITS FROM SUGGESTIONS OR SPECIAL ACTS (Only)						
A. INTANGIBLE	(1) VALUE:	MODERATE	SUBSTANTIAL	HIGH	EXCEPTIONAL	
	(2) APPLICATION:	LIMITED	EXTENDED	BROAD	GENERAL	
B. TANGIBLE <small>(Show cost figures on an annual basis)</small>	FORMER METHOD		IMPROVED METHOD		SAVINGS	
	(1) LABOR COST	\$	\$	\$	\$	\$
	(2) MATERIALS COST	\$	\$	\$	\$	\$
(3) TOTAL		\$	\$	\$	\$	\$
6. RECOMMENDED AMOUNT OF CASH AWARD (Provide itemized list of individual amounts making group total on the reverse.)						
A. INDIVIDUAL		\$	\$	\$	\$	\$
B. GROUP		\$	\$	\$	\$	\$
7. JUSTIFICATION OR EVALUATION <small>(Suggestions or Special Acts— Narrative statement to support the information in 4 and 5 above. Give dates of job performance or achievement. For tangible benefits, give detailed computations to justify figures shown. Continue on reverse if necessary.)</small>						
8. PERFORMANCE AWARD						
Attach performance appraisal. If the appraisal is more than 90 days old, a written justification MUST accompany the appraisal (may be provided on the reverse). Performance awards are based primarily on performance as evidenced by the performance appraisal. The following table contains the range of percentages to be used.						
A. NON-SLS PERFORMANCE APPRAISAL SUMMARY RATING		AMOUNT OF AWARD (Up to 15% of Base Pay)	To determine the percentage of base salary to be used, consider the difficulty of the job, caliber of performance plan, recent promotions, and relative cash values of award compared with other monetary recognition. Lower percentages of base salary would be appropriate in most instances.			
OUTSTANDING		UP TO 15% OF BASE PAY	RECOMMENDED PERCENTAGE OF BASE	AMOUNT OF CASH AWARD	The availability of awards is subject to funding constraints.	
EXCELLENT		UP TO 10% OF BASE PAY	% X BASE PAY	\$		
B. SLS PERFORMANCE CASH AWARDS						
SLRP RECOMMENDED PERFORMANCE APPRAISAL SUMMARY RATING OF FULLY SUCCESSFUL		SLRP RECOMMENDED PERFORMANCE AWARD	Office Director/Regional Administrator SLS cash award nomination must be attached			
<input type="checkbox"/> YES <input type="checkbox"/> NO		<input type="checkbox"/> IN LIEU OF <input type="checkbox"/> IN ADDITION TO AN INCREASE IN BASE PAY	RECOMMENDED PERCENTAGE OF BASE	AMOUNT OF CASH AWARD	The availability of awards is subject to funding constraints.	
			% X BASE PAY	\$		
9. RECOMMENDATION AND CERTIFICATION						
A. SIGNATURE — SUBMITTING OFFICIAL <small>(Recommending Supervisor, Recommending Peer, Suggestion Evaluator, SLRP, or Commissioner for SLS)</small>						DATE
B. I approve the recommended cash award, subject to the certifications in C and D below. SIGNATURE — APPROVING OFFICIAL <small>(Office Director, Regional Administrator, EDQ, Chairman, or Awarding Authority for SLS)</small> <small>(See NRCMDs 10.67, 10.72, or 10.148, as appropriate.)</small>						DATE
C. I hereby certify that the above proposal meets the requirements of NRC Management Directives 10.67, 10.72, or 10.148, as appropriate. SIGNATURE — CERTIFYING OFFICIAL <small>(Office of Personnel)</small>						DATE
D. I hereby certify that there are sufficient funds available to cover the approved award. I authorize the preparation of a public voucher and payment of cash as recommended in item 6 or 8 above. SIGNATURE — CERTIFYING OFFICIAL <small>(Office of the Controller)</small>						DATE

NRC FORM 365 (9-93)

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NRC Form 368, "Training Request and Authorization"

NRC FORM 368 (1-85) NRCMD 10.77 EXCEPTION TO SF-182 APPROVED BY OPM AND GSA 3-40		U.S. NUCLEAR REGULATORY COMMISSION		REQUEST AUTHORIZATION NUMBER NRC COURSE CATALOG TRACKING NUMBER	
TRAINING REQUEST AND AUTHORIZATION					
1. ALL NUMBERED BLOCKS MUST BE COMPLETED BY ORIGINATOR. Read "X" Instructions" on the reverse. Additional instructions are provided to all handicapped or disabled requester's requirements. 2. CONTINUED SERVICE AGREEMENT REQUIRED FOR ALL NON-GOVERNMENT TRAINING EXCEEDING 80 HOURS. See Section "X" on the reverse. 3. SPECIAL INSTRUCTIONS FOR TRAINING REQUIRING AUTHORIZATION FOR OFFICIAL TRAVEL, NRC FORM 276: THIS TRAINING MUST BE AUTHORIZED AND FUNDED BEFORE SUBMITTING THE REQUEST FOR TRAVEL. IT IS REQUIRED THAT A COPY OF THE COMPLETED NRC FORM 368 ACCOMPANY THE NRC FORM 276.					
A. EMPLOYMENT INFORMATION					
1. NAME - EMPLOYEE (Last, First, Middle Initial)		2. SOCIAL SECURITY NUMBER		3. MAIL STOP	
4. OFFICE/DIVISION/BRANCH	5. POSITION TITLE	6. SERIES	7. GRADE/STEP	8. OFFICE TELEPHONE NUMBER ()	
9. EDUCATION			10. CONTINUOUS CIVILIAN GOVERNMENT SERVICE		
a. HIGH SCHOOL GRADE COMPLETED	b. COLLEGE NUMBER OF YEARS:	c. DEGREE AND DEGREE FIELD	YRS.	MOS.	NOTE: If service is less than one year, waivers are required for training through non-government facilities. (See "X" on reverse.)
11. HOME MAILING ADDRESS			12. HOME TELEPHONE NUMBER (Optional) ()		
B. PROPOSED TRAINING DATA					
1. TRAINING PROVIDER - NAME AND ADDRESS (include Zip Code)		2. LOCATION OF TRAINING - If same as provider, mark box. If not the same, supply address here (include Zip Code.)		3. PROVIDER TELEPHONE NUMBER ()	
				EDUCATION CODE	
		4a. GOVERNMENT	PURPOSE	TYPE	SOURCE
		4b. NON-GOVERNMENT			SPECIAL REQUEST
5. TRAINING DATES (8 digits each)	A. START MONTH DAY YEAR	B. COMPLETE MONTH DAY YEAR	6. ACTUAL TRAINING HOURS (4 digits each)		
7. COURSE TITLE					
8. BRIEF DESCRIPTION AND SOURCE OF INFORMATION AND STATE RELATIONSHIP TO CURRENT/FUTURE OFFICIAL DUTIES. (Do not provide additional information elsewhere.)					
C. COST AND FUNDS OBLIGATION					
1. COST ESTIMATES		NRC		EMPLOYEE	
a. DIRECT TRAINING COSTS					
(1) TUITION					
(2) REGISTRATION					
(3) OTHER (Specify)					
DIRECT COST SUBTOTAL					
OC/DAF - OBLIGATE NRC SUBTOTAL					
b. INDIRECT COSTS					
(1) TRAVEL COST					
(A) PER DIEM RATE X DAYS					
(B) TRANSPORTATION					
(2) OTHER (Specify)					
INDIRECT COST SUBTOTAL					
TOTAL DIRECT AND INDIRECT COSTS					
D. DATES RECEIVED/TRANSMITTED					
DATE RECEIVED BY OP/RPO			DATE TRANSMITTED TO PROVIDER		
E. FUNDING SYMBOLS					
F.F. NUMBER	NO. OF CODE	FOR CODE	AGENCY STATION NO.		
		T84-			
F. SIGNATURES/RECOMMENDATION/APPROVAL/AUTHORIZATION/OBLIGATION					
1. EMPLOYEE - ARE YOU RECEIVING VA/GI BILL					
EDUCATION BENEFITS					
FOR COURSES AT COLLEGES AND UNIVERSITIES, YOUR SIGNATURE PROVIDES NRC THE AUTHORIZATION TO OBTAIN GRADE INFORMATION DIRECTLY FROM THE EDUCATION/ TRAINING FACILITY.					
SIGNATURE - EMPLOYEE				DATE	
2. PROPOSED TRAINING IS RECOMMENDED SIGNATURE - IMMEDIATE SUPERVISOR				DATE	
3. DIVISION/OFFICE APPROVAL SIGNATURE - APPROVING OFFICIAL				DATE	
PROPOSED TRAINING IS AUTHORIZED SIGNATURE - APPROPRIATE OFFICIAL, OP/RPO				DATE	
THERE ARE SUFFICIENT FUNDS TO COVER TRAINING COSTS STATED IN C.1.A. SIGNATURE - FUNDING OFFICIAL, OP/RPO				DATE	
G. BILLING INSTRUCTIONS FOR PROVIDER OF TRAINING					
To ensure prompt payment, billings MUST be sent to the address below. Give the Request Authorization Number at the top right of this form. Any deviation from these instructions will result in delay of payment.					
BILLING ADDRESS: DIVISION OF ACCOUNTING AND FINANCE MAIL STOP T-9 H4 OFFICE OF THE CONTROLLER U.S. NUCLEAR REGULATORY COMMISSION WASHINGTON, DC 20555-0001					

NRC FORM 368 (1-85)

ORIGINAL

“NRC Request for Assistance Action (RFAA)”

PART 1

**U.S. Nuclear Regulatory Commission
Request For Assistance Action (RFAA)**

1. RFAA Number:

2. Document ID#:

Instructions:

This form is to be used
for Federal Assistance
requests to include grant
and cooperative agreements.

3. TYPE OF ACTION REQUESTED

☐ **Execute a Grant to:**

☐ **Execute a Cooperative Agreement
to:**

☐ **Execute a Modification to a Grant
Grant No.: Grantee**

☐ **Execute a Modification to a
Cooperative Agreement
Agree. No. Cooperator**

4. Title:

5. Attachments (Specify)

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RFAA (continued)

PART II

6. FUNDING

a. B&R Number b. FIN c. BOC d. APPN Number(s)

e. FUNDS AVAILABILITY: This certifies that funds in the amount of
\$ _____ are available for obligation in the current
budget for the above described work.

7. SIGNATURE OF CERTIFYING OFFICIAL

DATE SIGNED

8. PROJECT OFFICER'S NAME:

MAIL STOP:

TELEPHONE NUMBER:

9. REMARKS:

10. SIGNATURE - Selection Official or Representative

DATE

NAME:
TITLE:
DIVISION:
OFFICE:

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"NRC Notice of Grant Award"

U.S. NUCLEAR REGULATORY COMMISSION NOTICE OF GRANT AWARD																										
1. GRANT NUMBER	2. MODIFICATION NUMBER	3. GRANT PERIOD FROM: _____ TO: _____																								
4. AUTHORITY Pursuant to Sections 31a and 141b of the Atomic Energy Act of 1954, as amended.	5. TYPE OF AWARD	6. GRANTEE TYPE																								
7. GRANTEE NAME AND ADDRESS		8. PROJECT TITLE																								
9. PROJECT WILL BE CONDUCTED PER GRANTEE'S PROPOSAL(S) DATED _____ AND APPENDIX A - PROJECT GRANT PROVISIONS		10. TECHNICAL REPORTS ARE REQUIRED _____ PROGRESS AND FINAL _____ FINAL ONLY _____ OTHER																								
11. PRINCIPAL INVESTIGATOR(S) NAME AND ADDRESS		12. NRC PROGRAM OFFICE (NAME AND ADDRESS)																								
13. ACCOUNTING AND APPROPRIATION DATA		14. METHOD OF PAYMENT _____ ADVANCE BY TREASURY CHECK _____ REIMBURSEMENT BY TREASURY CHECK _____ LETTER OF CREDIT _____ OTHER (SPECIFY)																								
15. FUNDING SOURCES <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: left; width: 30%;">SOURCE</th> <th style="text-align: left; width: 10%;">AMOUNT</th> <th style="width: 60%;"></th> </tr> </thead> <tbody> <tr> <td colspan="3">NRC:</td> </tr> <tr> <td>THIS GRANT</td> <td>\$</td> <td>_____</td> </tr> <tr> <td>PREVIOUSLY OBLIGATED</td> <td>\$</td> <td>_____</td> </tr> <tr> <td colspan="3">GRANTEE SHARE:</td> </tr> <tr> <td>THIS GRANT</td> <td>\$</td> <td>_____</td> </tr> <tr> <td>PRIOR GRANT</td> <td>\$</td> <td>_____</td> </tr> <tr> <td>TOTAL FUNDING</td> <td>\$</td> <td>_____</td> </tr> </tbody> </table>			SOURCE	AMOUNT		NRC:			THIS GRANT	\$	_____	PREVIOUSLY OBLIGATED	\$	_____	GRANTEE SHARE:			THIS GRANT	\$	_____	PRIOR GRANT	\$	_____	TOTAL FUNDING	\$	_____
SOURCE	AMOUNT																									
NRC:																										
THIS GRANT	\$	_____																								
PREVIOUSLY OBLIGATED	\$	_____																								
GRANTEE SHARE:																										
THIS GRANT	\$	_____																								
PRIOR GRANT	\$	_____																								
TOTAL FUNDING	\$	_____																								
16. AMOUNT OBLIGATED BY THIS GRANT ACTION: \$ _____																										

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"NRC Notice of Grant Award" (continued)

17. NRC ISSUING OFFICE (NAME AND ADDRESS)

U.S. Nuclear Regulatory Commission
Division of Contracts and Property Management
Office of Administration
Washington, DC 20555

18. GRANTEE

(Signature) (Date)

NAME (TYPED) _____

TITLE _____

TELEPHONE NO. _____

19. NRC GRANT OFFICER

(Signature) (Date)

NAME (TYPED) _____

TITLE Grants Officer

TELEPHONE NO. _____

20. GRANT PAYMENT INFORMATION

Payment will be made within thirty (30) days after receipt of the billing unless the bill is improper or the grantee has failed to comply with the program objectives, grant award conditions, Federal reporting requirements or other conditions specified in OMB Circular A-110.

Payment will be made by:

U.S. Nuclear Regulatory Commission
Office of Administration
Division of Accounting and Finance, ATTN: 60V/COM Accounts
Washington, DC 20555

Vouchers should be submitted in an original and three (3) copies to:

U.S. Nuclear Regulatory Commission
Division of Contracts and Property Management, Contract Administration Branch, P-90:
Washington, DC 20555

- 21.** Attached is a copy of the "NRC Project Grant Provisions for Institutions of Higher Education and Other Nonprofit Organizations." Acceptance of these terms and conditions is acknowledged when Federal funds are used on this grant project.

22. ORDER OF PRECEDENCE

In the event of a conflict between the grantee's proposal and this Notice of Grant Award, the terms of the Notice of Grant Award shall prevail.

- 23.** By this Grant Award, the Grantee certifies that payment of any audit-related debt will not reduce the level of performance of any Federal Program.

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SF 1034, "Public Voucher for Purchases and Services Other Than Personal"

Standard Form 1034 Revised October 1997 Department of the Treasury 17PM 4-2000 5010-121		PUBLIC VOUCHER FOR PURCHASES AND SERVICES OTHER THAN PERSONAL				VOUCHER NO.	
U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION				DATE VOUCHER PREPARED		SCHEDULE NO.	
				CONTRACT NUMBER AND DATE		PAID BY	
				REQUISITION NUMBER AND DATE			
PAYEE'S NAME AND ADDRESS						DATE INVOICE RECEIVED	
						DISCOUNT TERMS	
						PAYEE'S ACCOUNT NUMBER	
						GOVERNMENT S/L NUMBER	
SHIPPED FROM				TO		WEIGHT	
NUMBER AND DATE OF ORDER	DATE OF DELIVERY OR SERVICE	ARTICLES OR SERVICES (Enter description, item number of contract or Federal supply schedule, and other information deemed necessary)		QUAN- TITY	UNIT PRICE COST PER		AMOUNT (*)
(Use continuation sheets) if necessary (Payee must NOT use the space below) TOTAL							
PAYMENT: <input type="checkbox"/> PROVISIONAL <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL <input type="checkbox"/> PROGRESS <input type="checkbox"/> ADVANCE		APPROVED FOR BY * TITLE		EXCHANGE RATE --\$1.00 DIFFERENCES		Amount verified, correct for (Signature or initials)	
Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.							
(Date)		(Authorized Certifying Officer) *				(Title)	
ACCOUNTING CLASSIFICATION							
PAID BY	CHECK NUMBER		ON ACCOUNT OF U.S. TREASURY		CHECK NUMBER		ON (Name of bank)
	CASH		DATE		PAYEE *		
\$							
*When stated in foreign currency, insert name of currency. *If the ability to certify and authority to approve are contained in one person, one signature only is necessary; otherwise the approving officer will sign in the space provided, over his official title. *When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John Smith, Secretary", or "Treasurer", as the case may be.						PER	
						TITLE	

Previous edition obsolete

NSN 7540-00-900-2234

PRIVACY ACT STATEMENT
The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82a, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.